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2006

STATE OF NEW HAMPSHIRE

Coös County



ANNUAL REPORT

FOR THE
YEAR ENDING DECEMBER 31

2006

STATE OF NEW HAMPSHIRE

ANNUAL REPORT

OF

COÖS COUNTY

FOR THE

YEAR ENDING

DECEMBER 31, 2006

COÖS COUNTY REPORT

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COOS COUNTY REPORT

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COUNTY OFFICERS

COUNTY COMMISSIONERS

Burnham A. Judd - Chairman, Pittsburg
Paul R. Grenier - Vice Chair, Berlin
Thomas M. Brady - Clerk, Jefferson

TREASURER

Donald M. Bisson, Berlin

REGISTER OF DEEDS

Carole A. Lamirande, Berlin

JUDGE OF PROBATE

David D. King, Colebrook

SUPERIOR COURT

Timothy Vaughn, Presiding Justice
David Carlson, Clerk
Keith Clouatre, County Attorney
Gerald P. Marcou, Jr., Sheriff

COUNTY ADMINISTRATOR

Suzanne L. Collins, Stewartstown

ADMINISTRATOR, Berlin

Jeannette Morneau, Gorham

ADMINISTRATOR, West Stewartstown

Suzanne L. Collins, Stewartstown

SUPERINTENDENT OF CORRECTIONS

Norman A. Brown, Jefferson

REPRESENTATIVES TO THE GENERAL COURT

DISTRICT NO. 1:	Frederick W. King, Colebrook Eric Stohl, Columbia
DISTRICT NO. 2:	D. Scott Merrick, Lancaster Evalyn Merrick, Lancaster Bill Remick, Lancaster John E. Tholl, Jr., Whitefield
DISTRICT NO. 3:	William Hatch, Gorham
DISTRICT NO. 4:	Paul Ingersoll, Berlin Ed Mears, Berlin Robert L. Théberge, Berlin Yvonne Thomas, Berlin

DELEGATION OFFICERS

Robert L. Théberge, Chairman
Ed Mears, Vice Chair
Evalyn Merrick, Clerk

COMMISSIONERS' REPORT

2006

This report continues a custom begun over one hundred years ago of reporting the progress of Coös County government to our citizens. Two thousand six was full of activity and our report highlights the main accomplishments and challenges faced by Coös County:

- **The Nursing Homes:** Staff members at both the County's nursing homes continued to deliver top-quality care to our residents. With its high occupancy rate of 94.4% the Coös County Nursing Home in Berlin exceeded its 2006 revenue projections by \$459,400. Our participation in the State's Medicaid Quality Incentive Program provided \$1,246,400 in revenue for this home. The Coös County Nursing Hospital in W. Stewartstown was shy \$24,180 of meeting its revenue projections. With an annual occupancy rate of 80%, staff diligently cut down on staff time and expenses and saved \$552,900 on the 2006 budget. The Nursing Hospital was paid a total of \$954,400 in Medicaid Quality Incentive Program funds. Collectively, after the close of 2006 operations, these two nursing homes produced \$1,212,400 in surplus that will help reduce the amount to be raised by taxes in 2007.
- **The Department of Corrections:** Superintendent Norman Brown returned from a 15-month military deployment in January 2006. The County was honored with the U.S. Department of Defense's Seven Seals Award in recognition of our commitment to our four employees who had been activated during war time. We are especially proud of the Department of Corrections staff members who did the "shifting and lifting to get the job done" while their colleagues were away. This year the Board adopted new policies on Use of Force and Transportation of Inmates and approved the introduction of taser technology after staff members received the proper training. Our major challenges in 2006 were the elevated medical needs of today's inmate population and the huge growth in the number of females being held for Coös County in other county facilities. Addressing these two costly issues will be a top priority in 2007.
- **The County Farm:** It was a tough year for farmers and for the County Farm. Milk prices were fair in January at \$13.25 per hundredweight but by July they had tumbled to \$11.59. By December prices had rebounded to \$13.20 and the forecasts for \$14.00 milk in 2007 are encouraging. With grant funding, a Bio-Engineered Erosion Control Project was completed on the Connecticut River only to be washed away with the June 11th floods. The Farm lost over 30% of its corn and hay crops. We looked at the pros and cons of organic farming and in the end decided that the farm lands and buildings do not lend themselves to this highly regulated alternative. The Board continues to work hard to find the best solution to this farm operation that lost \$83,700 in 2006. The farm is an excellent work site for inmates from the Corrections Facility and we commend Farm Manager Patrick Giroux and his staff for hanging in there and making the best of some pretty challenging natural events this past year.
- **The County-State Relationship:** Two thousand six was another year of striving to achieve a harmonious relationship with the NH Department of Health & Human Services in those programs where the State and County share in the financial obligation to fund Home & Community Based Care, Old Age Assistance (OAA), Aid to the Permanently & Totally Disabled (APTD), Provider Payments, Intermediate Nursing Care and the Division of Children, Youth and Families. We won some, we lost some and some are still in court.

- *House Bill 638 which would have reversed a downshift to the counties from the State for OAA and APTD medical costs made it through both the House of Representatives and Senate but failed to get unanimous support in the Committee of Conference by one vote. This cost Coös County \$154,000 and required a Supplemental Budget in August.*
- *The nursing homes appealed their August 1, 2006 rates claiming that the budget neutrality reductions to the rates were excessive and causing large state surpluses in the funds allocated by the Legislature for nursing home care. The Department of Health & Human Services hearings officer agreed with the nursing homes but his decision was reversed by the Commissioner of Health & Human Services. The Department quickly adopted emergency rules to legalize its rate setting methodology.*
- *The Counties were successful in a declaratory judgment legal action filed in Merrimack Superior Court on the issues of exceeding the SB409 CAP in State Fiscal Year 2004 and certain skilled services being billed to the counties that the counties argued were not legitimate county liabilities. Two years ago, the County encumbered the \$137,273.40 for exceeding the CAP. At this time, the Court has held off on assessing the amounts of the credit due to the counties as the Department of Health & Human Services has appealed to the Supreme Court. A final ruling in favor of the counties could mean as much as \$595,439 in payments/credits to Coös County. We remain hopeful of a positive outcome.*

The State-County financing relationship sunsets on June 30, 2007 and we see this as a new opportunity to make yet another attempt at establishing clearer, well defined standards for county financial obligations among all parties involved - the NH Department of Health & Human Services, the NH Legislature and our sister counties.

- **Community Projects:** The Commissioners take great pride in reporting on two very successful projects that helped some of our citizens in need.
 - *Two New Elderly Adult Day Care Centers are a reality today as a result of funding obtained from the Delegation and the NH Department of Health & Human Services - one in Colebrook and one in Whitefield. These Centers were modeled on the successful Alzheimer's' Day Care Program in Berlin. The Board wishes to recognize Patti Stolte, Director of Elderly Programs for Tri-County Community Action and Roxie Severance, Administrator of the Morrison Nursing Home for their initiative and creativity in getting these programs off the ground.*
 - *A potato garden on County lands in West Stewartstown yielded tons of potatoes that were donated to the local Food Pantries as well as other organizations that benefit those in need.*
- **Labor Relations:** The County's two collective bargaining agreements expired on December 31, 2006. Bargaining units for AFSCME (American Federation of State, County, and Municipal Employees) at the Coös County Nursing Home in Berlin and SEA (State Employees Association) at the Coös County Department of Corrections met during the year with County management representatives and the parties reached successful outcomes in both contracts. As a result of these negotiations, the Commissioners are recommending to the Delegation a 3% wage increase for county employees and a change in cost sharing of the

health insurance benefit for 2-person and family plans from a 75%-25% split to an 80%-20% split. This cost sharing is more in line with what many communities in Coös County are providing to their municipal employees.

- **Unincorporated Places:** There was a marked increase in activity in the County's Unincorporated Places in 2006.
 - *As part of the permitting process for Phase III of the Mt. Carberry Landfill in Success, the Androscoggin Valley Regional Refuse Disposal District (AVRRDD) asked the County to agree to hold a Conservation Easement on a parcel of its property that includes wetlands. Both the Board of Commissioners and Delegation voted in favor of the County holding the easement.*
 - *The Planning Board devoted a great deal of effort on its first major subdivision application in Millsfield. This subdivision is still on hold and has been a valuable learning experience for Board members as the County strives to achieve fair treatment for current and future applicants. All agree that the unincorporated places are primed for development and more activity in these areas is inevitable.*
 - *Members of the Coös County Planning Board, Coös County Delegation and Coös County Commissioners held a strategic planning retreat in December to review the historical and current governance of the Unincorporated Places and to discuss the current advantages and disadvantages the unincorporated places; the critical issues to deal with now and in the future; potential models - status quo, annexation, incorporation, enhanced county role; and consensus for action.*
 - *Based on a recommendation of the NH Department of Revenue Administration and state law, the Commissioners will begin a complete re-evaluation of the Unincorporated Places that will take place in 2007 and 2008.*

Coös County ended its financial operations for 2006 with an unencumbered fund balance of \$2,174,591. The results were better than expected and for that we thank our management team for excellent performance. We expect them to meet high standards and maximize our precious financial resources and once again they have risen to the challenge.

We continue to appreciate the confidence that the citizens have in the work we do for Coös County. We always try to make it even better.

Respectfully submitted,
Burnham A. Judd, Chairman
Paul R. Grenier, Vice-Chairman
Thomas M. Brady, Clerk

**COÖS COUNTY NURSING HOSPITAL
ADMINISTRATOR'S REPORT
West Stewartstown**

Change and Tradition

Change and **tradition** are the twin themes of my annual report. At Coös County Nursing Hospital we embrace them both.

We are working on “culture **change**” – a transition from a **traditional**, institutional nursing home model that fostered dependence by keeping residents well cared for, safe and powerless to a new resident-centered model. We sincerely believe that the residents in our nursing home can still grow and develop in a safe environment. This model increases our residents’ sense of control and independence.

Our **traditional** roles go back to the 1960’s when Medicaid and Medicare created new relationships between hospitals and nursing homes. Prior to this time, many people with chronic illnesses stayed in hospitals indefinitely. Since this was no longer permitted, nursing homes adopted a hospital model to manage these residents’ chronic conditions. The clinical standards that were developed then remain essential because the majority of nursing home residents do have multiple, complex medical conditions. Rather, the goal now is to recognize that in addition to keeping high clinical standards to meet resident medical requirements, residents have social, psychological and spiritual needs reflecting the fact that this place is now their home.

Recent trends are challenging nursing homes to provide living environments that are less institutional. Older adults are staying in their own homes longer and an expansion into assisted living as we are seeing in Colebrook demonstrates the high value of keeping life at home and in the community as much a reality as possible.

While our historical building creates its challenges, we are thinking and talking about how we can **change** ourselves and learn from our residents what they would like this home to be. Think of these “**tradition** versus culture **change**” scenarios:

Tradition – Licensed nursing assistants wake residents at 5:30 AM so they can take their medications, be washed and dressed by 6:30 so they can be ready for hearty breakfast at 7 consisting of hot cereal, muffin, eggs, toast, and coffee. After breakfast, there are activities to choose from – the calendar is posted and there are some good things planned by staff for residents to do during the day.

Culture Change – Certain residents like to wake up with the sun, slowly, first with a cup of coffee and a piece of toast; certain residents like to sleep late and eat cereal, fruit and waffles when they wake up. If the fragrance of what is cooking down the hall is enticing, then maybe everyone’s appetite is substantially improved. At breakfast residents and their care assistants firm up their plans for the day – a bath in the spa tub with Carla, exercising with Jackie and Betty, a manicure with Marie or Dawn, or one of the many activities on the posted calendar. There’s much more choice of what to do each day because it is everyone, not only the Activities Department staff, that participates in day to day life at the nursing home.

It is not a great leap that we are attempting to make to implement culture **change** because we already have already adopted many of the fundamental concepts of person – centered care:

- Consistency in caregivers' approach and expectations. Coös County Nursing Hospital follows a primary care model where residents enjoy the help of the same primary LNA (Licensed Nursing Assistant);
- Interest in and respect for residents' past life experiences. As an example, Janie Burke publishes an annual Christmas Memories book that re-counts stories of Christmases past from residents and their families. She also published a Farm Memories book. Almost weekly residents get together to reminisce on many different subjects; and
- Respect for individual residents personal values and beliefs. An example of this was the lighting of the Menorah during the Celebration of Light for our Jewish residents.

Aging is another state of life where there is much that the elderly have to give up like their drivers' licenses. We do not believe they have to give up their individuality, their fascination with life, their self-esteem, their place in community and their contributions to it, and their desire to learn new ideas and do new things. We need to encourage them more to share with us what **changes** we can adopt that make life worth living.

Even the government agency that regulates us the most, The Centers for Medicare and Medicaid (CMS), is beginning to listen to culture **change** advocates. Commissioner John Stephen at the NH Department of Health & Human Services has named a NH Quality of Life Council that will grant annual Quality of Life Awards to nursing homes that successfully implement culture **change**. The overall goal is "to develop a culture that improves quality of life through transforming a facility into a home, a patient into a person, and a schedule into a choice".

Throughout this evolution, we will not abandon our responsibility to protect our residents from abuse and harm and we will continue to make every effort both medically and thoughtfully to make certain that each resident reaches and maintains their highest potential.

So in this era of **change**, we embrace our good traditions – excellent, caring staff members who love our residents and have a special sensitivity to their needs, a deep abiding respect for their right to a comfortable, warm home, good food, and good company. *As the old fable The Tortoise and the Hare proves, steady determination wins the race; a quick, sloppy job never prevails. Along the path, we will remain determined and never lose our focus of the finish line – to be the best that we can be for Coös County residents who need to call this their home.*

I applaud our staff members, consulting professionals, and volunteers for your commitment and dedication. I appreciate the support of the County Delegation for appropriating the funds we need to do this important work. I acknowledge Commissioners Bing Judd, Tom Brady and Paul Grenier for their constant support. And, I humbly thank the residents of Coös County Nursing Hospital and their families for the honor of entrusting us with their care. It is a privilege to uphold strong **traditions** and create positive **change**.

Sincerely,
Suzanne L. Collins
Administrator

COÖS COUNTY NURSING HOME

ADMINISTRATOR'S REPORT

Berlin

This year, we continued to have a very busy facility. We had an annual occupancy rate of 94.4%. We welcomed twenty new residents to their new home. The majority came from the city of Berlin, others from the surrounding towns of Gorham, Milan, Randolph and Shelburne. Nineteen residents passed away during the year. Fifty percent of our residents are over 85 years old. These numbers reflect the statisticians' reports that the U.S. population is surviving in greater numbers into their 80's, 90's and becoming centenarians. As we expected, the new Medicaid Eligibility Determination process has created delays in the admission process. It can be quite burdensome for families who are in dire need of assistance in caring for their parents. They may have exhausted all services and simply are no longer able to provide the 24 hour care required. In our nursing facility we strive to improve the quality of life for our elders by providing the best possible nursing care and a home-like environment which meets their physical, social, emotional and faith needs. It is a service that is so needed for our frail elderly population. We cannot provide this without the support of our County Commissioners, County Delegation and the County Administrator.

We also could not survive without the support and participation of the family and friends of our residents, the involvement of our employees, the various civic groups, school children, teenagers and other volunteers. Pastors, priests and church fellowship groups are frequent visitors who bring kindness and cheer to our residents.

Our employees are the backbone of our operations. Their loyalty to the facility and dedication to the residents and their families is evident in the quality of care, and the "special touches" that they do for the residents. We have a group of over 200 employees who provide a variety of services in the facility. We are very fortunate to have very low turnover of staff. Our employees care about our residents. It's evident in their pride, in the quality of care that they give, and the quality of life that we achieve.

The Nursing Department is responsible for the physical care of the residents. However, this is not the only important service we provide. Where would we be without a Dietary Department? They are the department which is making at least a hundred meals three times a day, while juggling the food and beverage requests for the many social gatherings, parties and meetings that occur in the facility. This year we had a trial program to provide "de-centralized dining". This is part of the Culture Change movement in nursing homes. It involved doing some of the cooking on the nursing units and serving the food to the residents as it was prepared. However, without the purchase of new equipment it proved to be too cumbersome. We continue to work on various plans to provide some of these specialty concepts to the residents. We do have an ongoing "snack" program, special themed meals, men's breakfast club, pub nights, strawberry festivals, etc. The goal is to enrich the dining experience by making it not only appetizing and nutritional, but a social event for the residents.

The Activity programs are designed to engage the residents in activities that they previously enjoyed and to introduce new hobbies and activities that they may show an interest in and that they are capable of accomplishing. We frequently have young children and teenagers who visit

and play games, sing, provide music programs and generally brighten the day and bring a smile to the residents' faces.

Our housekeeping and laundry staff also have important tasks to do. They work constantly to keep the facility a clean and healthy environment but they also provide the special touches that make a room a "home" for the resident. They assist in placing decorative items, watering plants, and generally being able to talk to the residents like an interested next-door neighbor, as they do the cleaning of the room. Housekeepers and porters are in constant motion, cleaning and moving furniture as they "set-up" rooms for different activities. In the laundry, the aides work to keep the residents' clothing clean and in good condition; they are often the "search committee" for lost shirts, sweaters and other articles of clothing.

Our Maintenance Department was particularly impacted this year. On May 30th at approximately 9 pm, a sprinkler head broke in a resident room on third floor and sent hundreds of gallons of water from that room all the way down to the first floor. The water damage impacted nine resident rooms, two dining rooms, a medication room, three hallways and the Rehab Department office. The employees reacted quickly and professionally to immediately remove the affected resident from the room. She received an immediate warm bath and shampoo and was dressed in warm clothing. Staff remained with her the rest of the evening to reassure her and monitor her condition. Fortunately she suffered no ill effects, other than a sudden cold shower when she had been previously watching her TV show! Through the employees' quick actions they prevented further damage to the building. Our emergency disaster responses were put to the test and we passed with flying colors! The nursing, laundry staff and porter did a fantastic job in doing a lateral evacuation of residents. Within minutes, the Berlin Fire Department responded and after turning off the sprinkler water valve they assisted our staff in water removal. This incident caused us to keep seven beds vacant until after Labor Day while repairs were done. It was quite a project! It was quite strange to be able to look from the dining room down through 3-4 rooms in which the walls had been completely removed! All departments were impacted and performed superbly during the whole summer. The Business Office did a great job in keeping all the paperwork in order and more importantly accurate. The repairs were covered by our property liability insurance but the additional work and worry was not. Everyone did a terrific job of keeping the residents' daily routines as stable as possible. Some residents actually enjoyed the move to another part of the building while their rooms were being repaired. All enjoyed coming back to a room completely renovated, with new wallpaper and wall coverings.

As part of our capital improvements, we again purchased ten electric beds this year. We also installed window blinds and new window treatments in the dining rooms, day rooms and hallways on second and third floor.

On April 19th, we conducted a Disaster Plan Evacuation Exercise with our neighboring nursing home, St. Vincent de Paul Healthcare Center. We planned this exercise for several months in meetings with key personnel from each facility and Assistant Fire Chief Robert Goudreau of the Berlin Fire Department, The Coös County Sheriff's Department also participated, providing "crowd control" and assisting with radio communications. It was a great exercise! We evacuated 18 "volunteer residents" from St. Vincent's to our facility in a very short span of time, even using two different routes, one going up and over Cates Hill. After our de-briefing, we all enjoyed a luncheon of Canadian meat pies that CCNH staff had prepared. This was also part of

the exercise, feeding an unexpected surge of 20 or more people. It worked quite well and gave us an opportunity to network and to contemplate the next exercise. On October 30th, we had a Table Top Exercise to prepare for the Pandemic Avian Flu. We all hope that we never need to use this plan but feel better about our preparation for any infectious disease pandemic. At least we are preparing for "what if?" These exercises fulfill our obligation to have two disaster drills per year as required by Federal regulations.

In May, we had an Employee Appreciation Dinner for the employees. Department Heads were the servers for a delicious meal provided by the Dietary Department. We also presented each employee with a T-shirt with the Coös County Seal. Both were very well received and an acknowledgement of our appreciation for everyone's hard work and dedication.

In late August, we built a Wellness Walking path in the back of the nursing home. This is a 900+ foot gravel path that begins at the rear patio and goes into the woods and returns to the patio. We received a Wellness Grant of \$4000 from Healthtrust, our insurance provider at that time, to build the path. Its varying terrain is good for employees to walk during their breaks and get some fresh air and exercise (6 loops equal a mile). Employees have volunteered their time and their perennial plants to build flower gardens along the path. By next summer we should have many beautiful flowers. Residents and families have also enjoyed the path. My most rewarding moment was on the first day when we took some residents for a walk after the ribbon cutting ceremony. The comments from the residents were so awesome, as they expressed their pleasure at being "in the woods", smelling the evergreens, spotting the wild raspberries and blueberries growing near the path! Being closer to the small water ponds as they walked, they were able to hear the sound of the bubbling water more clearly, see and smell the flowers more closely. They smiled all the while that they walked on that path! On October 19th, the current insurance carrier, Primex, gave us an award for the "Most Innovative Wellness Idea". We encouraged employees to monitor their weight, blood pressure and fitness level. The path has markers at every 100 feet, so that you can measure your distance walked, and the progress you make.

In August, we also had our annual Family Picnic which was a huge success! Our theme this year was Mardi Gras...also dedicated to the victims of hurricanes Katrina and Rita. We had great weather, though very hot, we had a nice breeze. This summer was the third very hot, humid summer in a row; hopefully, we will get more acclimated to this weather as it's predicted to continue due to global warming and the El Nino's.

In November, we received an AED (automatic external defibrillator) through a grant at the NH Department of Safety. It has been placed near the front entrance of the facility. AED training is part of the CPR training that our staff receives. Several people already have the training and others are scheduled in the winter of '06-'07. Hopefully, we will not have occasion to use it.

In December, employees volunteered to decorate a float for Berlin's Christmas Parade of Lights. We won the prize for the "Best Overall Float"! The theme was "Christmas in the Eyes of Children" and we made it "in the eyes of our residents when they were children". It was a beautiful float decorated in the style of a 1920's home and village, with the employees and their families dressed in period clothing. It was very impressive. Our staff worked hard and worked at having fun as well. It's a tribute to them to keep a balance in their lives.

I am very proud of our facility, its employees and the services that we provide. We do serve each resident as if they were our family member, with love, attention and professional care.

Each new day provides us with an opportunity to improve and “do better”. Hopefully, we will continue to do this as long as the facility exists.

Respectfully submitted,
Jeannette Morneau, NHA

REPORT OF THE SUPERINTENDENT OF CORRECTIONS

This will be my last report as the Superintendent of Corrections. Before the end of 2007 I will be retiring from this position. As I look back on my first day of work with Coös County on March 19, 1990 there have been a significant number of challenges and changes.

Initially the Corrections Department provided inmates to work on details in the Nursing Hospital, laundry, kitchen, barn, on the grounds of the complex and in the correctional facility. This later transformed to include the Recycling Center and Transfer Station.

Rehabilitative and work programs improved with the implementation of the electronic monitoring and work release programs which is now a model for the state, as they are requested by the Superior Court, all District Courts, the NH State Prison and now the NH Adult Parole Board. We have continued to provide inmates with Special Education services, GED services, AA, Mental Health Counseling and Bible Study. This will pay dividends for inmates and their communities long after they are released from our facility.

The Corrections Department has made some major strides by implementing the use of technology over the years. That includes a networked computer system with state of the art corrections management programs, Electronic Automated Fingerprint System, Electronic Video Hearing System, Automated Inmate Phone System (with no tax dollars) and a digital video monitoring system.

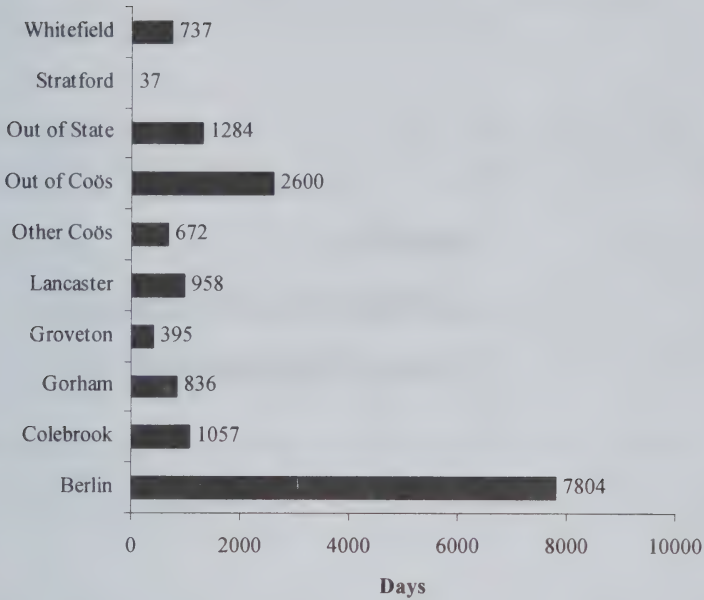
The average daily population in 2006 was 36 inmates. In 2002 the average daily population was the same. The total inmate bed days numbered 16,380 and in 2002 that number was 16,871. Although the number of inmates has not changed much, the make up of that population has changed dramatically. We are responsible for housing a much larger female population. The trend is that we are housing younger and more violent offenders.

Medical costs continue to soar, as our inmate population is a high risk group, which primarily has alcohol and substance abuse issues. We are all aware of the rising costs of hospitalization and medication. Although inmates are required to participate in co-pay for services and medications, this does not cover the majority of the cost, any emergency or catastrophic medical event.

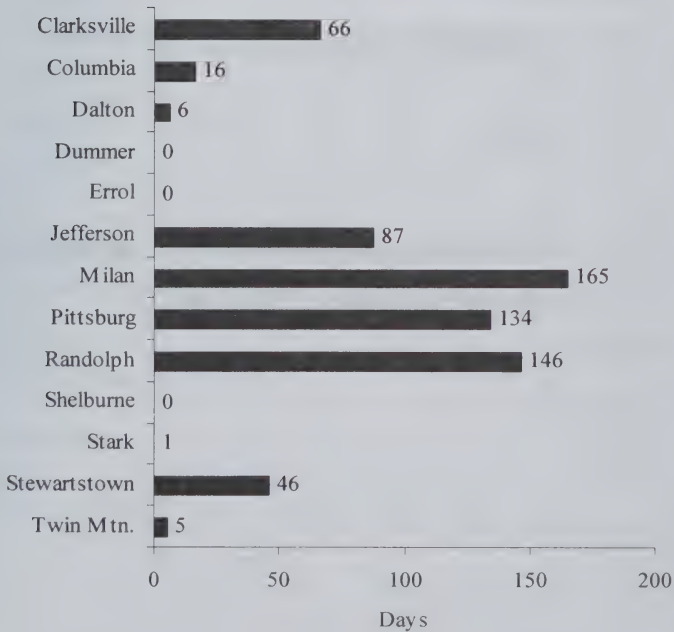
The Corrections Department continues to be a very professional operation with a skilled, dedicated and motivated staff that is second to none in New Hampshire. We are a very controlled operation through regulation and legal precedent. Our well trained staff and the professional standards they follow are a great tribute to their dedication to Coös County Nursing Hospital, County and the Corrections profession. My heartfelt "Thank You" to Sergeants John P. Brunault, Brendon K. McKeage, Craig A. Hamelin; Corporals Thomas P. Hewson, Brian D. Morann, Bernard G. Gagnon, Peter J. Cummings, Richard N. Dube and the entire Corrections Staff. Without your efforts and professionalism we would not have achieved the standards of professionalism that we now have.

Respectfully submitted,
Norman A. Brown, Superintendent

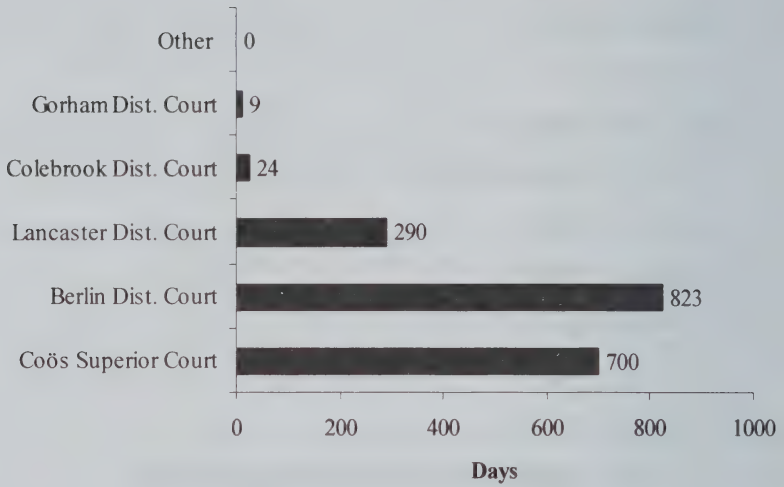
**2006 INMATE DAYS BY RESIDENCE
COÖS COUNTY CORRECTIONS**



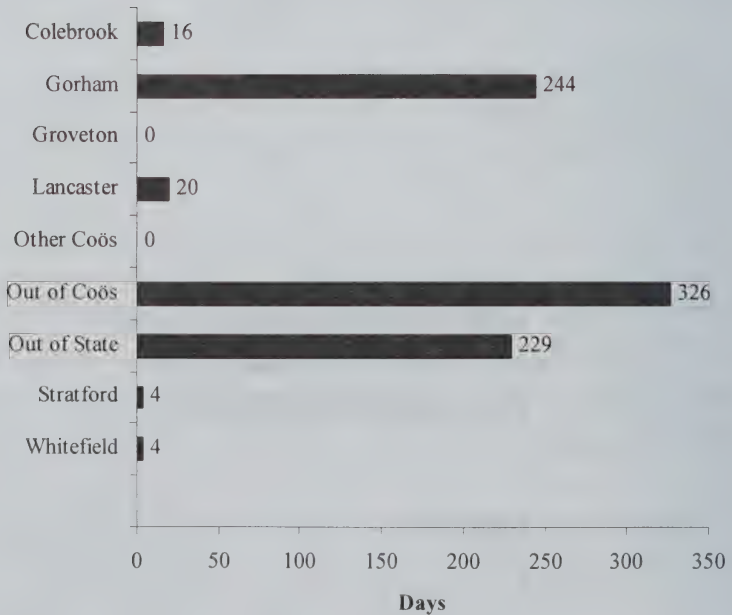
**2006 INMATE DAYS
BY OTHER COÖS RESIDENCE**



**2006 FEMALE INMATE DAYS BY COURT
COÖS COUNTY CORRECTIONS**



**2006 FEMALE INMATE DAYS BY RESIDENCE
COÖS COUNTY CORRECTIONS**



HUMAN SERVICES ADMINISTRATOR'S REPORT

In the year 2006, forty-nine (49) percent of the county tax dollars was used to reimburse the State of New Hampshire for State Assistance Programs.

DCYF

Coös County had 191 juveniles in the system in 2006 receiving numerous services from various providers through the Department of Children, Youths and Families (DCYF). The County's 25% share of court-ordered services was \$381,424.

ELDERLY & ADULT SERVICES

OAA (*Old Age Assistance*) had an average of 79 adults in the program, costing \$50,180.

APTD (*Aid to the Permanently & Totally Disabled*) covered an average of 405 adults, costing \$564,035.

INC (*Intermediate Nursing Care*) covered an average of 281 adults, costing \$2,772,579.

HCBC (*Home & Community Based Care*) covered an average of 144 adults, costing \$509,464.

PPMT (*Provider Payments*) covered an average of 407 adults, costing \$364,051.

In the Medicare Part-D, Phase Down Contribution Reimbursement, also known as Clawback, the County paid the State on about 420 cases for a total of \$267,549.

INCENTIVE FUNDS

The Incentive Funds are pass-through funds from the State of NH, Department of Health & Human Services to the Counties for the development of programs that focus on at-risk youths between the ages of birth and 18 years. The county received \$143,070 from the state, had on hand \$28,579 not allocated or appropriated to total \$171,649 to be awarded. Proposals for these funds are accepted in June. In 2006, there were 19 applications. 17 of which were partially/fully funded in the amount of \$171,390. The amount of \$259 will be reserved for funding other programs that may be developed during the year. The eight-member selection committee consisted of Representative Eric Stohl, Coös County Commissioner Burnham Judd, Coös County Victim/Witness Advocate Jessica Adair, Juvenile Probation & Parole Officer Deb Eskedahl, Child Protection Service Worker Rick Sarette, Child Protection Service Worker Merrill Santy, Myriam Roeder of the State Incentive Funds Program, and myself.

Respectfully submitted,
Brenda J. Ladd
Human Services Administrator

REPORT OF THE COUNTY ATTORNEY

The following is my report of cases disposed of in 2006:

FELONIES: Pleas: 87
 Sentences: State Prison: 48
 House of Corrections: 39
 Jury Trials: 4
 TOTAL FELONY CASES DISPOSED OF: 91

MISDEMEANORS: Pleas: 33

MISDEMEANOR APPEALS: 15

 Pleas: 5
 Jury Trials: 6
 Remanded to District Court: 4
 TOTAL MISDEMEANOR CASES DISPOSED OF: 48

MISCELLANEOUS: Probation Violations: 47
 Annulment of Criminal Record: 8
 Miscellaneous Motion Hearings: 43
 Sentencing Hearings: 33
 Violation of Court Order Hearings: 13
 Competency Hearings: 1
 TOTAL MISCELLANEOUS CASES DISPOSED OF: 145

GRAND TOTAL OF CASES DISPOSED: 284

In addition, the Grand Jury met monthly during the year and returned over 200 indictments. Several hearings were held in all cases, including arraignments, pre-trial conferences, motions, evidentiary hearings, pleas and sentencing.

Two Thousand and Six was my 40th and last year as Coös County Attorney. I thank the citizens of Coös County for allowing me to serve them. I also thank all Law Enforcement Agencies, the State Labs, the Medical Examiners, the Superior Court Judges, the Court Clerks and staffs throughout the County, the Attorney General's Office, my office staff, the various County Officials, any and all others who have helped me to perform my duties over the years, and last but not least, my wife, Nicole, who has put up with many a nighttime call.

Respectfully submitted,
Pierre J. Morin
Coös County Attorney

REPORT OF THE COÖS COUNTY SHERIFF

I would first like to express my gratitude to County Administrator Sue Collins, the County Commissioners, the County Delegates and voters for their support throughout the past election year. The year 2006 was another exciting year for the Sheriff's office and I look forward to serving the citizens of Coös County for another two years.

The Coös County Sheriff's Office would also like to extend appreciation to its dedicated employees as we are extremely proud of their job performances.

Much of the year 2006 involved preparation. Several of the Coös County Deputies and I received specialized training in Homeland Security, Active Shooter, and Simunitions. Ongoing Homeland Security training will be pertinent in the future as new technology is updated and information on terrorist activity and prevention is continuously evaluated.

The year 2006 also brought changes to the courts of Coös County, which resulted in increased transports for the Sheriff's Office. These changes included the addition of the Family Courts Division. Four new Family Courts were created in Berlin, Gorham, Lancaster and Colebrook. Prior to this addition, the Superior Court in Lancaster was responsible for all of the family court cases. Now due to the added division and four new court locations, the transports have multiplied resulting from the different destinations for prisoners. Also resulting from this is an increase in both cruiser mileage and transport time.

Also in 2006, all of the ten New Hampshire Sheriffs have worked collectively along with the State of New Hampshire to make a transition involving court security. Currently, the State of New Hampshire provides its own security to each District and Family Court, while the Sheriff's Office provides security for the Superior Court system only. It is anticipated that in 2007, the collaborative efforts from the New Hampshire Sheriffs will succeed in passing a new bill. This bill will ultimately make the Sheriff's Offices responsible for providing all security to all courts within the state.

Another positive outcome during the year 2006 was a bullet-proof vest for Deputy Tobey Reichert, made possible through a COPS grant. Sergeant Keith Roberge and I continue to search out new grants to assist the County with acquiring essential equipment, training reimbursement, up-to-date technology for the cruisers and specialized instruction for its Deputies. These grants that are obtained are a crucial asset to the County that ultimately saves money to the taxpayers through budget reduction.

Deputy Mitchell Doolan was recognized in 2006 for his assistance with the identification of the alleged bank robber in Lancaster and the ensuing apprehension of the suspect.

As a Sheriff's Office, our function is to serve civil process paperwork, transport prisoners, execute civil and criminal warrants and extradite criminals from other states back to the state of New Hampshire to face their charges. We also transport IEA (involuntary emergency admission) patients and assist all other law enforcement agencies to include the other nine Sheriff's Departments, the US Marshal's Office, the US Border Patrol, the FBI, Fish & Game, State Police and all the local police departments in and around the County.

Two Thousand Six was another busy year for extraditions. There were nine criminals apprehended because of warrants from Coös County. The Sheriff's Office extradited these nine unrelated individuals back to New Hampshire. Eight males were extradited back from Maine, Massachusetts, Vermont, Connecticut and Florida. One female was extradited back from Massachusetts. The Sheriff's Office is also working with the States of Maine and Vermont for three other individuals that have been apprehended and will need extradition back to New Hampshire when they have completed serving their sentences for their charges in those states.

The following statistics for the year 2006 were compiled from the Sheriff's Office Reporting System:

Transports:	Total # of Individuals Transported:	1,347
Civil Process:	Civil Process Received:	1,842
	Civil Process Served:	1,818
Arrest Warrants Received:		254
Criminal Warrants Served:	61	
Civil Warrants Served:		88
Miles Traveled:		200,000
Assists to Other Departments:	800	

The Sheriff's Office is a 24/7, 365 days a year operation. Please feel free to call and leave a message, or make an appointment if there are problems or concerns that you would like to discuss with me or a member of our office. You may also reach me by mail or by email at: coossheriff@ncia.net.

Respectfully Submitted,
Gerald P. Marcou, Jr.
Coös County Sheriff

REPORT OF REGISTRY OF DEEDS

While several counties experienced a slow-down in the number of documents recorded in the year 2006, activity remained relatively stable for Coös County. Additionally, the year-end docket count was 9,312. Overall revenue (including surcharge amount & interest earned on account) forwarded to the county amounted to \$500,202 with a net profit, after expenses, of approximately \$245,029.95

The year 2006 included several system modifications that have improved the overall Registry's operations. Among the major improvements, Connor & Connor (Document Instrument & Retrieval System Development Corporation) upgraded the vault retrieval station PCs to retrieve data and images more quickly on the network. In addition, the flat bed scanner was upgraded to accommodate the larger sized images of the earlier books with a flat bed area of 12" x 18".

With the continued growth in usage of the Internet system and service, Coös County has increased revenue by approximately \$5,931. Year-end 2005 brought in \$76,261 in copy requests with the year-end 2006 showing an overall amount of \$82,192. This amount is a combination of in-house requests and Internet requests. Additionally, user accounts have increased to 160 accounts. Coös County has an average of 155 index look-ups per day, and prints requests for 1,000 documents (2,500 pages) per month.

As the Registry continues to scan both historical and current work, the storage required continues to grow. Presently, Connor & Connor now has 27 Gb of data stored for our County on each of its two internet servers: 567 thousand image records and 2.3 million index records. The amount of time dedicated to programming, to enhance document retrieval, also continues to grow. The Registry, along with Connor & Connor, is fortunate to have employees dedicated to the daily updating of the index image and account information. In the upcoming year, this Registry will consider adding a plan index with search capability by name or town to include a combined grantor/grantee index in date/chronological order.

As in the past, the Registry is committed to offer service that will best serve the community. While there is still the ongoing possibility of "identity theft" all NH County Deed Recorders, including Coös County, have been working hard to prevent sensitive information from falling into the hands of unscrupulous users. Recent passage of legislation (effective March 1, 2007) addressing this issue, along with the necessary software available from Connor & Connor, allows us to take the necessary steps to prevent this from happening.

Coös Registry is fortunate to have an accomplished, dedicated staff capable of handling many important tasks enabling us to best serve the community. My gratitude and deep appreciation to Sally J. Pelletier/Deputy Registrar, Colleen Truland/Assistant Deputy Registrar, Tanya Batchelder/Document-Clerk, and Kathy Dunlap/Imaging Clerk.

In summary, I would like to thank Commissioner Burnham "Bing" Judd, Commissioner Paul Grenier and Commissioner Tom Brady along with County Administrator Suzanne Collins for their continued support.

Finally, I wish to personally thank all the residents of Coös County for the support I received in the November 2006 election. I look forward to serving the County, once again, with the best possible outcome.

Respectfully submitted,

Carole A. Lamirande

Coös County Registrar

COÖS COUNTY UNINCORPORATED PLACES
TAX COLLECTOR'S REPORT
Summary of Tax Accounts
Fiscal Year Ended December 31, 2006

DR.

		Levies of	
	<u>2005</u>	<u>2004</u>	<u>2003</u>
Unredeemed Taxes			
Balances at Beginning of Fiscal Year	.00	3,726.81	1,059.19
Liens Executed During Fiscal Year	3,898.02	.00	.00
Interest and Costs Collected After Lien Execution	<u>199.34</u>	<u>540.00</u>	<u>398.23</u>
Total Debits	<u>\$4,097.36</u>	<u>\$4,266.81</u>	<u>\$1,457.42</u>

CR.

**Remitted to Treasurer during
Fiscal Year:**

Redemptions	561.65	2,702.59	1,059.19
Abatement on Lien Charges	.00	.00	.00
Interest/Costs (After Lien Execution)	9.09	540.00	398.23
Unredeemed Taxes End of Year	<u>3,526.62</u>	<u>1,024.22</u>	<u>.00</u>
Total Credits	<u>\$4,097.36</u>	<u>\$4,266.81</u>	<u>\$1,457.42</u>

**COÖS COUNTY UNINCORPORATED PLACES
TAX COLLECTOR'S REPORT**

Summary of Tax Accounts
Fiscal Year Ended December 31, 2006

DR.

	<u>2006</u>	Levies of <u>2005</u>
Uncollected Taxes - Beginning of Fiscal Year:		
Property Taxes	.00	6,406.00
Penalties/Other Taxes	.00	30.00
Taxes Committed to Collector:		
Property Taxes	153,722.00	.00
Yield Taxes	531,066.00	.00
Excavation Taxes	233.00	.00
Other Charges	-17.31	71.00
Overpayment on Taxes:	17.31	109.14
Interest Collected on Delinquent Taxes:	1,111.85	269.71
Penalties/Costs before Lien:	<u>.00</u>	<u>286.00</u>
Total Debits	<u>\$686,132.85</u>	<u>\$7,171.85</u>

CR.

Remitted to Treasurer during Fiscal Year:		
Property Taxes	135,116.00	3,130.05
Yield Taxes	522,981.00	.00
Excavation Taxes	233.00	.00
Interest	1,111.85	72.69
Conversion to Lien	.00	3,898.02
Penalties/Costs	.00	71.00
Abatements Made:		
Yield Taxes	8,085.00	.00
Property Taxes		.09
Uncollected Taxes End of Fiscal Year:		
Property Taxes	<u>18,606.00</u>	<u>.00</u>
Total Credits:	<u>\$686,132.85</u>	<u>\$7,171.85</u>

SCHEDULE OF COUNTY PROPERTY
December 31, 2006

<u>Description</u>	<u>Estimated Sound Appraisal</u>
<u>WEST STEWARTSTOWN</u>	
Nursing Hospital	\$4,992,500
Jail and House of Correction	2,606,800
Hay and Cow Barn	422,800
Recycling Center & Recycling Storage Building	163,700
Frame Garage	54,800
Machinery Shed	13,608
County Administrator's House/Garage	213,700
Water Reservoir Building/Pump House	93,000
<u>BERLIN</u>	
Nursing Home	5,139,800
Garage/Generator Building	<u>39,500</u>
Total	\$13,740,208

BUDGET AND STATEMENT OF APPROPRIATIONS AND ESTIMATE OF REVENUE - COUNTY

For: Coös County

DATE OF CONVENTION: March 11, 2006 Fiscal Year Ending: 2006

Mailing Address: PO Box 10, West Stewartstown, NH 03597

Phone #: 603-246-3321 Fax #: 603-246-8117 E-Mail: mscoos@ncia.net

Per REV rule 2208.01, use this form to prepare the county budget for delivery to each member of the board of selectmen or mayor for each city within the county, and to the Secretary of State as required by RSA 24:21-a. This form is also to be used to report the voted appropriations, as required under RSA 24:24, to the Secretary of State and to the Commissioner of the Department of Revenue Administration no later than 30 days after adopting the budget or supplemental appropriation.

CERTIFICATE OF VOTE

This is to certify that the appropriations entered on this form are those voted by the county convention.


Chairman


Clerk

This form can be downloaded from our website: www.state.nh.us/revenue

FOR DRA USE ONLY

NH DEPARTMENT OF REVENUE ADMINISTRATION
COMMUNITY SERVICES DIVISION
MUNICIPAL FINANCE BUREAU
P.O. BOX 487, CONCORD, NH 03302-0487
(603)271-3397

1	2	3	4	5	6
Acct.#	APPROPRIATIONS OR EXPENDITURES	Appropriations Previous Fiscal Year	Expenditures Previous Fiscal Year	Proposed Budget Ensuing Year	Appropriations Voted For Ensuing Year
GENERAL GOVERNMENT		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4110	County Convention Costs	17,000	4,656	7,000	5,000
4120	Judicial				
4122	Jury Costs				
4123	County Attorney's Office	201,200	190,624	199,700	199,700
4124	Victim Witness Advocacy Program	67,500	43,858	61,700	61,700
4130	Executive				
4150	Financial Administration	93,800	86,989	84,100	84,100
4151	Treasurer	9,400	5,897	9,600	9,600
4153	Other Legal Costs				
4155	Personnel Administration				
4191	Unincorporated Places	821,600	510,534	802,000	802,000
4192	Medical Examiner	20,000	10,954	20,000	20,000
4193	Register of Deeds	251,400	229,657	267,350	267,350
	Violence Against Women				
	Other (Auditors)	9,600	8,890	9,600	9,600
PUBLIC SAFETY		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4211	Sheriff's Department	535,750	473,666	677,700	677,700
4212	Custody of Prisoners				
4214	Sheriff's Support Services				
4219	Other Public Safety - Transfer Station	20,600	18,913	20,500	20,500
	Recycling Center	90,100	82,580	118,700	118,700
CORRECTIONS		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4230	Corrections	1,531,300	1,410,072	1,627,950	1,615,950
4235	Adult Probation and Parole				
4300	County Farm Expenses	299,300	290,448	331,600	331,600
COUNTY NURSING HOME		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4411	Administration	871,800	802,202	891,000	891,000
4412	Operating Expense	14,036,600	13,195,709	14,660,250	14,660,250
4439	Other Health				
HUMAN SERVICES		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4442	Direct Assistance	4,380,300	4,379,685	4,610,800	4,610,800
4443	Board and Care of Children	453,800	409,036	587,550	587,550
4446	Diversion Program	130,800	15,773	143,100	143,100
4447	Special Outside Services	128,200	128,200	149,200	149,200
	Other (Administration)	45,800	42,137	52,100	52,100
COOPERATIVE EXTENSION		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4611	Administration	162,600	149,534	162,400	162,400
4619	Other Conservation	34,800	34,566	36,100	36,100
4650	Economic Development Federal Grants CDBG	500,000	112	0	500,000

1	2	3	4	5	6
Acct.#	APPROPRIATIONS OR EXPENDITURES	Appropriations Previous Fiscal Year	Expenditures Previous Fiscal Year	Proposed Budget Ensuing Year	Appropriations Voted For Ensuing Year
	DEBT SERVICE	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4711	Principal Long-Term Bonds/Notes	275,100	273,587	0	0
4721	Interest Long-Term Bonds/Notes				
	Other (Int. Short-Term Notes)	123,100	123,016	176,300	176,300
	INTERGOVERNMENTAL TRANSFERS	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4800	Intergovernmental Transfers				
	CAPITAL OUTLAY	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
---	W. Stewartstown Nursing Hospital	31,000	30,970	41,800	41,800
----	Berlin Nursing Home	16,000	15,656	24,000	24,000
----	Corrections	22,000	22,000	16,000	16,000
----	Farm	13,000	13,000	13,500	13,500
----	Register of Deeds	3,200	1,022	0	0
	INTERFUND OPERATING TRANSFERS	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
----	Transfer to Non-Capital Reserve Fund	0	0	0	0
	TOTAL APPROPRIATIONS	25,196,650	23,003,944	25,801,600	26,287,600

1	2	3	4	5
Acct.#	SOURCES OF REVENUES	Estimated Revenue Previous Fiscal Year	Actual Revenue Previous Fiscal Year	Estimated Revenue Ensuig Fiscal Year
	ASSESSMENTS/TAXES	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3110	Property Taxes Levied for Unincorporated Places	403,200	179,120	282,600
3120	Land Use Change Taxes for Unincorporated Places			
3180	Resident Taxes for Unincorporated Places			
3185	Yield Taxes for Unincorporated Places	300,000	561,330	407,000
3186	Payments in Lieu of Taxes for Unincorporated Places	8,000	6,558	0
3187	Payments in Lieu of Taxes			
3189	Other Taxes			
----	Other Taxes - Excavation	0	482	0
3190	Interest & Penalties on Delinquent Taxes for Uninc. Places	0	1,409	0
3191	Penalties on Delinquent Municipal Assessments			
3200	Licenses, Permits, and Fees			
----	Motor Vehicle Fees	32,600	36,011	32,000
----	Planning Board Fees	0	345	0
----	Sheriff Patrols: Success	0	5,754	0
		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3319	REVENUE FROM THE FEDERAL GOVERNMENT	195,900	200,423	200,700
	REVENUE FROM THE STATE OF NH	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3351	Shared Revenue for Unincorporated Places	6,300	6,389	6,300
3352	Incentive Funds	130,800	138,325	143,100
3354	Water Pollution Grants			
3355	Housing & Community Economic Development-CDBG Grants	500,000	425,000	500,000
3356	State & Fed. Forest Land Reim. in Uninc. Places (County)	400	324	400
3359	Other (Victim/Witness Grant)	30,000	25,823	30,000
----	Prosecutor's Grant	25,000	21,512	25,000
----	Medicaid Pro Share Payment	700,000	648,077	875,000
----	Sheriff Dept. Grant	11,000	6,978	104,100
----	Other Taxes: Rooms & Meals	2,200	3,137	3,200
----	NH Dept. Resources/Economic Development Grant	0	0	0
3379	INTERGOVERNMENTAL REVENUES			
	REVENUES FROM CHARGES FOR SERVICES	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3401	Sheriff's Department	206,200	214,950	235,100
3402	Register of Deeds	320,000	460,358	325,600
3403	County Corrections	21,600	29,106	25,850
3404	County Nursing Homes	10,421,800	10,718,938	10,856,100
3405	County Farm	247,600	287,346	263,700
3407	Maintenance Department			
----	Transfer Station	22,500	22,500	22,500
----	Recycling Center	90,100	161,005	118,700
	REVENUE FROM MISCELLANEOUS SOURCES	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3501	Sale of County Property			
3502	Interest on Investments	50,000	137,109	107,000
3503	Rents of Property			
----	Refunds - Prior Year Expense	10,000	47,248	10,000
----	Interest on Delinquent Taxes	100	397	100
350	Other (Miscellaneous)	500	24,155	500
350	Other (Int. on Special Revenue - Unincorporated Places)	0	2,859	0
350	Other (Sale of Documents)	0	202	0
	OTHER FINANCIAL SOURCES	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3912	Transfer from Special Revenue Funds	0		
3913	Transfer from Capital Projects Funds			

1	2	3	4	5
Acct.#	SOURCES OF REVENUES	Estimated Revenue Previous Fiscal Year	Actual Revenue Previous Fiscal Year	Estimated Revenue Ensuing Fiscal Year
	OTHER FINANCIAL SOURCES cont.	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3914	Transfer from Proprietary Funds			
3915	Transfer from Capital Reserve Funds			
3916	Transfer from Trust and Agency Funds	53,000	50,774	0
3934	Proceeds from Long-Term Notes/Bonds			0
	REVENUE SUBTOTAL	53,000	50,774	0
	FUND BALANCE TO REDUCE TAX RATE	2,671,850	2,671,850	1,750,000
	TOTAL REVENUES	16,460,650	17,095,794	16,324,550

BUDGET SUMMARY

Total Voted Appropriations	25,196,650	26,287,600
Total Revenues	16,460,650	16,324,550
Amount Certified to be Raised by Taxes	8,736,000	9,963,050

SUPPLEMENTAL BUDGET AND STATEMENT OF APPROPRIATIONS AND ESTIMATE OF REVENUE - COUNTY

For: Coös County

DATE OF CONVENTION: August 11, 2006 Fiscal Year Ending: 2006

Mailing Address: PO Box 10, West Stewartstown, NH 03597

Phone #: 603-246-3321 Fax #: 603-246-8117 E-Mail: mscoos@ncia.net

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CERTIFICATE OF VOTE

This is to certify that the appropriations entered on this form are those voted by the county convention.


Chairman


Clerk

This form can be downloaded from our website: www.state.nh.us/revenue

FOR DRA USE ONLY

NH DEPARTMENT OF REVENUE ADMINISTRATION
COMMUNITY SERVICES DIVISION
MUNICIPAL FINANCE BUREAU
P.O. BOX 487, CONCORD, NH 03302-0487
(603)271-3397

1	2	3	4	5	6
Acct.#	APPROPRIATIONS OR EXPENDITURES	Appropriations Previous Fiscal Year	Expenditures Previous Fiscal Year	Proposed Budget Ensuing Year	Appropriations Voted For Ensuing Year
GENERAL GOVERNMENT		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4110	County Convention Costs				
4120	Judicial				
4122	Jury Costs				
4123	County Attorney's Office				
4124	Victim Witness Advocacy Program				
4130	Executive				
4150	Financial Administration				
4151	Treasurer				
4153	Other Legal Costs				
4155	Personnel Administration				
4191	Unincorporated Places				
4192	Medical Examiner				
4193	Register of Deeds				
	Violence Against Women				
	Other (Auditors)				
PUBLIC SAFETY		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4211	Sheriff's Department				
4212	Custody of Prisoners				
4214	Sheriff's Support Services				
4219	Other Public Safety - Transfer Station				
	Recycling Center				
CORRECTIONS		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4230	Corrections				
4235	Adult Probation and Parole				
4300	County Farm Expenses				
COUNTY NURSING HOME		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4411	Administration				
4412	Operating Expense				
4439	Other Health				
HUMAN SERVICES		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4442	Direct Assistance				154,000
4443	Board and Care of Children				
4446	Diversion Program				
4447	Special Outside Services				
	Other (Administration)				
COOPERATIVE EXTENSION		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4611	Administration				
4619	Other Conservation				
4650	Economic Development Federal Grants CDBG				

1	2	3	4	5	6
Acct.#	APPROPRIATIONS OR EXPENDITURES	Appropriations Previous Fiscal Year	Expenditures Previous Fiscal Year	Proposed Budget Ensuing Year	Appropriations Voted For Ensuing Year
DEBT SERVICE		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4711	Principal Long-Term Bonds/Notes				
4721	Interest Long-Term Bonds/Notes				
	Other (Int. Short-Term Notes)				
INTERGOVERNMENTAL TRANSFERS		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4800	Intergovernmental Transfers				
CAPITAL OUTLAY		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
---	W. Stewartstown Nursing Hospital				
---	Berlin Nursing Home				
---	Corrections				
---	Farm				
---	Register of Deeds				
INTERFUND OPERATING TRANSFERS		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
---	Transfer to Non-Capital Reserve Fund	0	0	0	0
TOTAL APPROPRIATIONS		0	0		154,000

1	2	3	4	5
Acct.#	SOURCES OF REVENUES	Estimated Revenue Previous Fiscal Year	Actual Revenue Previous Fiscal Year	Estimated Revenue Ensuing Fiscal Year
	ASSESSMENTS/TAXES	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3110	Property Taxes Levied for Unincorporated Places			
3120	Land Use Change Taxes for Unincorporated Places			
3180	Resident Taxes for Unincorporated Places			
3185	Yield Taxes for Unincorporated Places			
3186	Payments in Lieu of Taxes for Unincorporated Places			
3187	Payments in Lieu of Taxes			
3189	Other Taxes			
----	Other Taxes - Excavation			
3190	Interest & Penalties on Delinquent Taxes for Uninc. Places			
3191	Penalties on Delinquent Municipal Assessments			
3200	Licenses, Permits, and Fees			
----	Motor Vehicle Fees			
----	Planning Board Fees			
----	Sheriff Patrols: Success			
		XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3319	REVENUE FROM THE FEDERAL GOVERNMENT			
	REVENUE FROM THE STATE OF NH	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3351	Shared Revenue for Unincorporated Places			
3352	Incentive Funds			
3354	Water Pollution Grants			
3355	Housing & Community Economic Development-CDBG Grants			
3356	State & Fed. Forest Land Reim. in Uninc.Places (County)			
3359	Other (Victim/Witness Grant)			
----	Prosecutor's Grant			
----	Medicaid Pro Share Payment			111,300
----	Sheriff Dept. Grant			
----	Other Taxes: Rooms & Meals			
----	NH Dept. Resources/Economic Development Grant			
3379	INTERGOVERNMENTAL REVENUES			
	REVENUES FROM CHARGES FOR SERVICES	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3401	Sheriff's Department			
3402	Register of Deeds			
3403	County Corrections			
3404	County Nursing Homes			
3405	County Farm			
3407	Maintenance Department			
----	Transfer Station			
----	Recycling Center			
	REVENUE FROM MISCELLANEOUS SOURCES	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3501	Sale of County Property			
3502	Interest on Investments			
3503	Rents of Property			
----	Refunds - Prior Year Expense			42,700
----	Interest on Delinquent Taxes			
350	Other (Miscellaneous)			
350	Other (Int. on Special Revenue - Unincorporated Places)			
350	Other (Sale of Documents)			
	OTHER FINANCIAL SOURCES	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3912	Transfer from Special Revenue Funds			
3913	Transfer from Capital Projects Funds			

1	2	3	4	5
Acct.#	SOURCES OF REVENUES	Estimated Revenue Previous Fiscal Year	Actual Revenue Previous Fiscal Year	Estimated Revenue Ensuing Fiscal Year
	OTHER FINANCIAL SOURCES cont.	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3914	Transfer from Proprietary Funds			
3915	Transfer from Capital Reserve Funds			
3916	Transfer from Trust and Agency Funds			
3934	Proceeds from Long-Term Notes/Bonds			
	REVENUE SUBTOTAL	0	0	0
	FUND BALANCE TO REDUCE TAX RATE			
	TOTAL REVENUES	0	0	154,000

BUDGET SUMMARY

Total Voted Appropriations		154,000
Total Revenues		154,000
Amount Certified to be Raised by Taxes		0

2006 COUNTY TAX APPORTIONMENT

COOS COUNTY	% PROPORTION TO COUNTY TAX	APPORTIONMENT OF COUNTY BUDGET
Atkinson/Gilmanton Academy Grant	0.0240%	2387
Bean's Grant	0.0000%	1
Bean's Purchase	0.0006%	60
Berlin	14.1091%	1,405,701
Cambridge	0.2620%	26,104
Carroll	9.9107%	987,404
Chandler's Purchase	0.0012%	120
Clarksville	1.3943%	138,920
Colebrook	5.3101%	529,047
Columbia	2.5883%	257,877
Crawford's Purchase	0.0053%	531
Cutt's Grant	0.0000%	0
Dalton	2.5036%	249,436
Dix Grant	0.0297%	2,958
Dixville	0.7632%	76,036
Dummer	1.5776%	157,178
Errol	2.5924%	258,284
Erving's Grant	0.0030%	294
Gorham	8.3317%	830,092
Green's Grant	0.1443%	14,382
Hadley's Purchase	0.0000%	0
Jefferson	4.6955%	467,817
Kilkenny	0.0003%	33
Lancaster	9.0863%	905,270
Low & Burbank's Grant	0.0000%	0
Martin's Location	0.0007%	70
Milan	3.9589%	394,429
Millsfield	0.2043%	20,352
Northumberland	5.1722%	515,306
Odell	0.0742%	7,395
Pinkham's Grant	0.1079%	10,752
Pittsburg	9.0611%	902,764
Randolph	1.7303%	172,394
Sargent's Purchase	0.0778%	7,749
Second College Grant	0.0486%	4,845
Shelburne	2.3463%	233,761
Stark	2.1894%	218,135
Stewartstown	2.7223%	271,224
Stratford	2.1504%	214,250
Success	0.2561%	25,513
Thompson & Meserve's Purchase	0.1801%	17,939
Wentworth Location	0.2820%	28,099
Whitefield	6.1040%	608,141
TOTALS	100.0000%	9,963,050

REPORT OF INDEPENDENT AUDITORS

Board of County Commissioners

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Coös, New Hampshire, as of and for the year ended December 31, 2005, which collectively comprise the County's basic financial statements as listed in the index. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Coös, New Hampshire as of December 31, 2005 and the respective changes in financial position and cash flows, where applicable, thereof, for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis and budgetary comparison information on pages 2 through 17 and 50 through 53 are not a required part of the basic financial statements but are supplemental information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplemental information. However, we did not audit the information and express no opinion on it.

Respectfully submitted,

Mason + Rich, P.A.

MASON + RICH PROFESSIONAL ASSOCIATION
Certified Public Accountants

February 17, 2006

CONSOLIDATED BALANCE SHEET
DECEMBER 31, 2006

ASSETS:

Cash - County	\$5,009,717
Cash - Unincorporated Places	129,874
Cash - Recycling Center	37,402
Accounts Receivable - West Stewartstown Nursing Hospital	477,369
Accounts Receivable - Coös County Nursing Home	620,155
Accounts Receivable - County	150,857
Accounts Receivable - Farm	19,484
Accounts Receivable - Special Revenue	335,213
Accounts Receivable - Recycling Center	11,825
Purchased Taxes - County	4,361
Tax Deeded Property - County	221
Taxes Receivable - Unincorporated Places	18,606
Inventories	124,508
Pre-Paid Expenses - West Stewartstown Nursing Hospital	111,684
Pre-Paid Expenses - Coös County Nursing Home	81,019
Pre-Paid Expenses - County	2,609
Pre-Paid Expenses - Farm	75,000
Pre-Paid Expenses - Recycling Center	3,220

TOTAL ASSETS	<u><u>\$7,213,123</u></u>
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LIABILITIES:

Accounts Payable - All Funds	\$2,021,367
Accrued Expense - Coös County Nursing Home	35,588
Payroll Deductions Payable - All Funds	54,055

TOTAL LIABILITIES	<u><u>\$2,111,009</u></u>
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CONSOLIDATED BALANCE SHEET
DECEMBER 31, 2006

FUND EQUITY

Reserve for Special Appropriations

a. West Stewartstown Nursing Hospital Projects	\$19,318
b. Berlin Nursing Home Projects	3,131
c. Farm Equipment	667
d. Great North Woods Tourism Grant	772
e. Ethan Allen Community Development Block Grant	335,101

Reserve for Special Purpose

a. Placement Prevention Programs	117,876
b. Facility Fund	101,379
c. Sick Pay	433,984
d. Unincorporated Places	129,874
e. Equipment Reserve - Recycling Center	37,402
f. Inventory Offset	124,508
g. Long Term Care	226,994
h. Security Bonds - Unincorporated Places	1,440
i. Sheriff's Cruiser Fund	8,617

Undesignated/Unreserved

a. Nursing Hospital, Nursing Home, County, Farm	2,174,592
b. Unincorporated Places	1,219,131
c. Recycling Center	106,593
d. Transfer Station	60,733

TOTAL FUND EQUITY

\$5,102,114

TOTAL LIABILITIES AND FUND EQUITY

\$7,213,123

BUDGET
OF
COÖS COUNTY, NEW HAMPSHIRE

JANUARY 1, 2006 TO DECEMBER 31, 2006

Burnham A. Judd, Chairman

Paul R. Grenier, Vice-Chair

Thomas M. Brady, Clerk

BOARD OF COUNTY COMMISSIONERS

EXECUTIVE SUMMARY

2005 - 2006

BUDGETS

**2007 COÖS COUNTY BUDGET PROPOSAL
COMPARED TO 2006 BUDGET AND ACTUAL EXPENDITURES 12/31/06**

ACCOUNT TITLE	2006 BUDGET	EXPENDED TO 12/31/06	PROPOSED 2007 BUDGET
WEST STEWARTSTOWN NURSING HOSPITAL			
Nursing Hospital	7,568,700	7,016,895	7,860,450
Nursing Hospital Specials	41,800	40,651	78,200
TOTAL WS NURSING HOSPITAL	7,610,500	7,057,546	7,938,650
BERLIN NURSING HOME			
Nursing Home	7,982,550	7,759,553	8,407,800
Nursing Home Specials	24,000	22,788	54,800
TOTAL BERLIN NURSING HOME	8,006,550	7,782,341	8,462,600
COUNTY GOVERNMENT			
COUNTY ADMINISTRATION	80,900	72,370	77,300
COUNTY TREASURER	9,600	6,294	9,500
COUNTY AUDITORS	9,600	9,871	11,300
COUNTY REPORT	3,200	2,442	2,900
COUNTY ATTORNEY	199,700	191,249	199,400
VICTIM/WITNESS ADVOCACY PROGRAM	61,700	57,887	72,600
REGISTER OF DEEDS	267,350	243,506	278,400
SHERIFF'S DEPARTMENT			
Sheriff's Department	573,600	502,382	627,300
Sheriff's Grants	104,100	104,022	10,000
TOTAL SHERIFF'S DEPARTMENT	677,700	606,404	637,300
MEDICAL REFEREES	20,000	11,152	15,000
HUMAN SERVICES ADMINISTRATION	52,100	49,353	55,700
STATE ASSISTANCE PROGRAMS	4,764,800	4,543,783	4,938,000
CHILDREN, YOUTH & FAMILIES SERVICES	587,550	381,424	514,600
PLACEMENT PREVENTION	143,100	65,044	143,100
CORRECTIONS DEPARTMENT			
Corrections Department	1,615,950	1,518,726	1,733,400
Corrections Special	16,000	15,810	0
TOTAL CORRECTIONS DEPARTMENT	1,631,950	1,534,536	1,733,400

**2007 COÖS COUNTY BUDGET PROPOSAL
COMPARED TO 2006 BUDGET AND ACTUAL EXPENDITURES 12/31/06**

ACCOUNT TITLE	2006 BUDGET	EXPENDED TO 12/31/06	PROPOSED 2007 BUDGET
COOPERATIVE EXTENSION	162,400	151,602	166,800
COÖS COUNTY CONSERVATION DISTRICT	36,100	35,816	37,600
DEBT SERVICE	176,300	155,610	179,500
COUNTY DELEGATION	5,000	5,237	5,000
OTHER SPECIAL APPROPRIATIONS			
Senior Meals	18,200	18,200	18,200
Retired Senior Volunteer Program	15,000	15,000	15,000
Community Contact	5,000	5,000	5,000
Response Program	4,500	4,500	4,750
North Country Alzheimer's Partnership	3,500	3,500	3,500
Alzheimer's Respite Community Center	2,000	2,000	2,000
Elderly Day Care Center	20,000	3,547	20,000
North Country Transit	27,000	27,000	27,000
Long Distance Medical Transportation	4,000	4,000	6,000
Coös Economic Development	50,000	50,000	50,000
TOTAL SPECIAL APPROPRIATIONS	149,200	132,747	151,450
TOTAL COUNTY GOVERNMENT	9,038,250	8,256,325	9,228,850
FARM			
Farm	331,600	289,062	331,500
Farm Specials	13,500	22,650	11,000
TOTAL FARM	345,100	311,712	342,500
FEDERAL FUNDS	500,000	0	500,000
COÖS COUNTY RECYCLING CENTER	118,700	111,999	103,700
TRANSFER STATION	20,500	19,283	21,800
TOTAL EXPENDITURES	25,639,600	23,539,207	26,598,100

**2007 COÖS COUNTY BUDGET PROPOSAL
COMPARED TO 2006 BUDGET AND ACTUAL REVENUES 12/31/06**

ACCOUNT TITLE	2006 BUDGET	RECEIVED TO 12/31/06	PROPOSED 2007 BUDGET
WEST STEWARTSTOWN NURSING HOSPITAL	5,094,600	5,070,419	5,186,300
BERLIN NURSING HOME	5,761,500	6,220,909	6,134,100
COUNTY GOVERNMENT			
TAXES AND SERVICES			
Medicaid Proportional Payment	986,300	986,308	950,000
County Tax	9,963,050	9,963,050	10,834,400
TOTAL TAXES AND SERVICES	10,949,350	10,949,358	11,784,400
REGISTER OF DEEDS	325,600	499,156	325,000
SHERIFF'S DEPARTMENT	339,200	319,279	241,600
VICTIM/WITNESS ADVOCACY PROGRAM	30,000	31,437	30,000
COUNTY ATTORNEY	25,000	5,750	7,000
CORRECTIONS DEPARTMENT	25,850	28,671	24,100
INVESTMENTS	107,100	226,339	125,500
STATE ASSISTANCE PROGRAMS	143,100	143,070	143,100
OTHER REVENUES			
Federal Lands: PILT	130,200	132,485	132,500
Transfer from Facility Fund	0	9,150	0
Refunds: Prior Year Expense	52,700	56,443	30,000
Miscellaneous Income	500	12,922	500
Surplus to Reduce Taxes	1,750,000	1,750,000	1,578,700
TOTAL OTHER REVENUES	1,933,400	1,961,000	1,741,700
TOTAL COUNTY GOVERNMENT	13,878,600	14,164,059	14,422,400
FARM	263,700	227,993	229,100
FEDERAL FUNDS	500,000	0	500,000
COÖS COUNTY RECYCLING CENTER	118,700	186,664	103,700
TRANSFER STATION	22,500	22,500	22,500
TOTAL REVENUES	25,639,600	25,892,543	26,598,100

**2007 BUDGET PROPOSAL
COÖS COUNTY UNINCORPORATED PLACES**

EXPENSE ACCOUNT TITLE	2006 BUDGET	EXPENDED TO 12/31/06	PROPOSED 2007 BUDGET
General Government	61,300	50,252	157,300
Cemeteries	500	408	500
Planning and Zoning	9,500	3,579	9,700
Forest and Lands Management	60,000	60,000	40,000
Public Safety	1,000	1,005	1,000
Dispatch Services	3,000	3,000	3,000
Fire Protection Services	22,500	8,512	20,500
Bridges and Roads	5,000	4,989	15,000
Sanitation	42,700	25,796	38,500
Health	24,200	20,261	22,450
Welfare	5,100	1,822	2,100
Education	108,600	65,146	151,200
County Taxes	267,400	245,620	246,200
State Education Taxes	156,200	0	155,400
Contingency Accounts	35,000	0	35,000
TOTAL EXPENDITURES	802,000	490,389	897,850

REVENUE ACCOUNT TITLE	2006 BUDGET	RECEIVED TO 12/31/06	PROPOSED 2007 BUDGET
Motor Vehicle Fees	32,000	37,316	28,500
NH Shared Revenues	6,300	6,389	6,300
Rooms and Meals Tax	3,200	3,406	3,200
Property Taxes	126,400	61,979	297,150
Timber Taxes	407,000	521,755	335,000
Payments in Lieu of Taxes	400	7,691	200
Excavation Taxes	0	233	0
Federal Payment in Lieu of Taxes	63,400	64,149	64,100
USFWS Payment in Lieu of Taxes	7,100	7,985	8,000
Planning Board Fees	0	897	0
State Education Taxes	156,200	91,673	155,400
UP Interest, Fees, Costs on Taxes	0	1,855	0
UP Interest on Special Revenue Fund	0	5,026	0
Sale of Documents	0	101	0
TOTAL REVENUES	802,000	810,455	897,850

EXPENDITURES/ALL FUNDS	26,441,600	24,029,596	27,495,950
REVENUES/ALL FUNDS	26,441,600	26,702,999	27,495,950

BUDGET PROPOSAL - APPROPRIATIONS

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	APPROVED 2006 BUDGET	12/31/06 EXPENDITURES	PROPOSED 2007 BUDGET
WEST STEWARTSTOWN NURSING HOSPITAL				
ADMINISTRATION				
01-05100-0100	Administrator's Salary	85,900	85,965	88,500
01-05100-0400	Accounting Staff Salaries	145,800	142,624	156,100
01-05100-0500	Computer Systems Administrator	31,100	30,941	29,000
01-05100-0800	In Lieu of Health Benefit	1,000	1,000	1,000
01-05100-0900	Longevity Pay	4,500	4,407	4,800
01-05100-1000	Social Security (FICA)	21,200	19,757	21,400
01-05100-1100	Life Insurance	200	135	200
01-05100-1200	Health Insurance	30,000	28,525	34,800
01-05100-1300	Retirement	18,800	16,738	21,900
01-05100-1400	Worker's Compensation	3,400	2,368	3,000
01-05100-1500	Unemployment Insurance	100	126	200
01-05100-1700	Education and Conferences	3,000	1,035	2,500
01-05100-1800	Employee Physicals	200	223	200
01-05100-1900	Employee Recognition	2,500	2,275	2,700
01-05100-2000	Legal Services	2,000	434	2,000
01-05100-2100	Audit Services	8,700	9,236	9,100
01-05100-2300	Consultant Services	1,000	0	1,000
01-05100-3600	Office Supplies	19,000	14,449	18,000
01-05100-3700	Dues/Licenses/Subscriptions	4,500	4,201	4,700
01-05100-3800	Postage	7,000	5,549	6,400
01-05100-3900	Administration Supplies and Expenses	3,600	2,465	3,500
01-05100-6800	Communications	17,500	16,144	18,500
01-05100-7000	Travel	4,800	2,669	3,700
01-05100-8200	Equipment Repair/Maintenance Contracts	23,000	21,821	23,000
01-05100-9300	Property Liability Insurance	24,600	21,248	27,600
01-05100-9700	New Equipment	7,700	6,652	2,000
01-05100-9900	Retiree Benefits	24,300	21,259	23,000
TOTAL ADMINISTRATION		495,400	462,245	508,800
PROPERTY EXPENSE				
01-05110-9200	Interest on Bonded Debt	1,300	1,207	0
TOTAL PROPERTY EXPENSE		1,300	1,207	0
ASSESSMENTS				
01-05120-3700	Provider Assessment	309,900	289,200	306,000
TOTAL ASSESSMENTS		309,900	289,200	306,000

COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS

ACCOUNT #	DESCRIPTION	APPROVED 2006 BUDGET	12/31/06 EXPENDITURES	PROPOSED 2007 BUDGET
DIETARY DEPARTMENT				
01-05130-0100	Dietary Director's Salary	53,600	53,218	55,200
01-05130-0200	Cooks' Salaries	120,200	99,178	126,100
01-05130-0300	Dietary Aides' Salaries	332,900	308,898	341,700
01-05130-0800	In Lieu of Health Benefit	4,000	2,813	3,000
01-05130-0900	Longevity Pay	4,200	3,500	4,100
01-05130-1000	Social Security (FICA)	39,400	33,519	40,600
01-05130-1100	Life Insurance	300	256	300
01-05130-1200	Health Insurance	115,900	99,952	132,600
01-05130-1300	Retirement	23,500	21,068	29,100
01-05130-1400	Worker's Compensation	14,600	12,427	13,900
01-05130-1500	Unemployment Insurance	400	235	400
01-05130-1700	Education and Conferences	1,000	162	1,000
01-05130-1800	Employee Physicals	1,400	1,172	1,000
01-05130-2300	Consultant Services	17,100	14,658	17,100
01-05130-3800	Dishes and Glassware	1,500	1,434	1,500
01-05130-3900	Dietary Supplies and Expenses	32,100	31,718	30,500
01-05130-5000	Food	288,400	264,459	290,000
01-05130-7000	Travel	1,000	101	1,000
01-05130-8200	Equipment Repair/Maintenance Contracts	8,000	3,568	8,000
01-05130-9700	New Equipment	2,000	660	2,400
01-05130-9900	Retiree Benefits	23,200	23,215	23,500
TOTAL DIETARY DEPARTMENT		1,084,700	976,208	1,123,000
NURSING DEPARTMENT				
01-05140-0100	Director of Nursing Salary	69,400	69,249	74,600
01-05140-0200	Registered Nurses' Salaries	837,300	795,889	913,500
01-05140-0300	Licensed Practical Nurses' Salaries	220,500	207,085	175,500
01-05140-0400	Nursing Assistants' Salaries	1,514,800	1,437,840	1,554,300
01-05140-0500	Medication Nursing Assistant Salary	39,000	38,755	61,500
01-05140-0800	In Lieu of Health Benefit	16,000	13,550	10,800
01-05140-0900	Longevity Pay	28,400	23,756	28,600
01-05140-1000	Social Security (FICA)	208,500	188,376	217,400
01-05140-1100	Life Insurance	1,200	1,066	1,200
01-05140-1200	Health Insurance	468,100	453,008	545,000
01-05140-1300	Retirement	90,000	89,959	103,100
01-05140-1400	Worker's Compensation	75,300	56,129	64,500
01-05140-1500	Unemployment Insurance	1,400	1,330	1,600
01-05140-1700	Education and Conferences	14,800	8,363	15,400
01-05140-1800	Employee Physicals	1,300	1,018	1,300
01-05140-2300	Contract Nurses	0	0	22,000
01-05140-3900	Nursing Supplies and Expenses	8,000	7,673	8,000
01-05140-7000	Travel	3,000	1,980	2,500
01-05140-8200	Equipment Repair/Maintenance Contracts	8,900	8,883	7,000

COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS

ACCOUNT #	DESCRIPTION	APPROVED 2006 BUDGET	12/31/06 EXPENDITURES	PROPOSED 2007 BUDGET
01-05140-8800	Equipment Rental	1,500	811	1,500
01-05140-9700	New Equipment	11,350	10,626	8,000
01-05140-9900	Retiree Benefits	57,300	57,280	59,800
TOTAL NURSING DEPARTMENT		3,676,050	3,472,626	3,877,100
HEALTH INFORMATION MANAGEMENT				
01-05141-0100	Health Information Management Director	36,100	36,455	32,300
01-05141-0200	Health Information Clerk	26,900	26,269	27,300
01-05141-1000	Social Security (FICA)	4,800	4,276	4,600
01-05141-1100	Life Insurance	50	38	50
01-05141-1200	Health Insurance	23,100	20,336	21,300
01-05141-1300	Retirement	4,200	4,278	4,800
01-05141-1400	Worker's Compensation	200	116	200
01-05141-1500	Unemployment Insurance	50	28	50
01-05141-1700	Education and Conferences	700	137	300
01-05141-3600	Office Supplies and Expense	400	587	800
01-05141-7000	Travel	0	50	200
01-05141-8200	Record Reproduction	3,400	3,133	3,400
01-05141-9700	New Equipment	1,300	1,440	1,600
TOTAL HEALTH INFORMATION MGMT		101,200	97,143	96,900
STAFF DEVELOPMENT				
01-05142-0100	Staff Development Director's Salary	56,900	52,062	58,600
01-05142-1000	Social Security (FICA)	4,400	3,645	4,500
01-05142-1100	Life Insurance	50	31	50
01-05142-1200	Health Insurance	13,200	13,183	14,500
01-05142-1300	Retirement	3,900	3,545	4,500
01-05142-1400	Worker's Compensation	1,600	1,280	1,400
01-05142-1500	Unemployment Insurance	50	26	50
01-05142-1700	Education and Conferences	1,000	560	1,000
01-05142-1800	LNA Classes	1,500	(758)	1,500
01-05142-1900	In House Education	1,000	364	1,000
01-05142-3800	Infection Control Expense	2,750	1,843	2,500
01-05142-3900	Staff Development Supplies and Expenses	1,100	1,568	1,400
01-05142-7000	Travel	900	758	1,000
01-05142-8200	Equipment Repair/Maintenance Contracts	200	89	200
TOTAL STAFF DEVELOPMENT		88,550	78,197	92,200
QUALITY MANAGEMENT				
01-05143-0100	Quality Management Director's Salary	38,900	37,460	40,500
01-05143-0900	Longevity Pay	600	540	600

COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS

ACCOUNT #	DESCRIPTION	APPROVED 2006 BUDGET	12/31/06 EXPENDITURES	PROPOSED 2007 BUDGET
01-05143-1000	Social Security (FICA)	3,100	2,758	3,200
01-05143-1100	Life Insurance	50	19	50
01-05143-1200	Health Insurance	6,000	5,846	6,400
01-05143-1300	Retirement	2,700	2,588	3,400
01-05143-1400	Worker's Compensation	1,100	845	1,100
01-05143-1500	Unemployment Insurance	50	18	50
01-05143-1700	Education and Conferences	500	60	500
01-05143-3600	Office Supplies	400	390	600
01-05143-3700	Publications	1,500	1,250	500
01-05143-7000	Travel	300	0	300
01-05143-9700	New Equipment	0	0	1,300
TOTAL QUALITY MANAGEMENT		55,200	51,774	58,500
PLANT OPERATIONS				
01-05150-0200	Maintenance Salaries	99,200	85,953	102,300
01-05150-0900	Longevity Pay	0	0	400
01-05150-1000	Social Security (FICA)	7,600	5,900	7,900
01-05150-1100	Life Insurance	50	47	50
01-05150-1200	Health Insurance	26,500	26,366	29,000
01-05150-1300	Retirement	6,800	5,542	7,300
01-05150-1400	Worker's Compensation	2,800	2,202	2,600
01-05150-1500	Unemployment Insurance	50	45	50
01-05150-1700	Education and Conferences	1,300	310	1,000
01-05150-2800	Auxiliary Building Expense	6,900	6,331	6,900
01-05150-2900	Outside Services	30,000	26,360	30,000
01-05150-3900	Plant Supplies and Expenses	7,400	7,328	6,300
01-05150-6100	Electricity	82,900	79,374	87,000
01-05150-6200	Pyrofax Gas	29,000	27,112	30,900
01-05150-6300	Water	4,000	4,227	4,000
01-05150-6400	Sewer	15,500	15,318	15,500
01-05150-6500	Fuel	67,100	64,060	75,000
01-05150-7000	Travel	1,500	1,094	1,500
01-05150-7900	Vehicle Supplies and Expenses	3,500	3,662	4,000
01-05150-8100	Building Repairs	36,000	32,717	30,000
01-05150-8200	Equipment Repair/Maintenance Contracts	3,300	3,820	4,000
01-05150-8400	Snow Removal	4,200	2,642	4,200
01-05150-9700	New Equipment	1,000	976	4,300
01-05150-9900	Retiree Benefits	10,300	10,231	10,400
TOTAL PLANT OPERATIONS		446,900	411,616	464,600
LAUNDRY DEPARTMENT				
01-05160-0100	Laundry Director's Salary	16,800	16,697	17,600
01-05160-0200	Laundry Aides' Salaries	119,900	109,270	121,100

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	APPROVED 2006 BUDGET	12/31/06 EXPENDITURES	PROPOSED 2007 BUDGET
01-05160-0300	Laundry Porters' Salaries	36,900	37,065	39,400
01-05160-0800	In Lieu of Health Benefit	1,000	1,000	1,000
01-05160-0900	Longevity Pay	2,400	2,400	2,500
01-05160-1000	Social Security (FICA)	13,600	12,164	13,900
01-05160-1100	Life Insurance	100	82	100
01-05160-1200	Health Insurance	32,600	31,622	30,500
01-05160-1300	Retirement	11,500	10,123	14,400
01-05160-1400	Worker's Compensation	5,100	4,003	4,300
01-05160-1500	Unemployment Insurance	100	81	100
01-05160-1700	Education and Conferences	500	0	500
01-05160-1800	Employee Physicals	200	0	200
01-05160-3700	Linens	13,000	8,722	13,000
01-05160-3900	Laundry Supplies and Expenses	20,000	14,304	19,000
01-05160-7000	Travel	300	234	300
01-05160-8200	Equipment Repair/Maintenance Contracts	4,000	1,715	4,000
01-05160-9700	New Equipment	16,700	17,157	1,500
01-05160-9900	Retiree Benefits	1,000	955	900
TOTAL LAUNDRY DEPARTMENT		295,700	267,594	284,300
HOUSEKEEPING DEPARTMENT				
01-05170-0100	Executive Housekeeper's Salary	16,800	16,697	17,600
01-05170-0200	Porter Salary	30,300	29,390	31,600
01-05170-0300	Housekeeping Aides' Salaries	192,300	180,924	198,800
01-05170-0900	Longevity Pay	4,300	4,300	5,100
01-05170-1000	Social Security (FICA)	18,700	16,290	19,400
01-05170-1100	Life Insurance	200	136	200
01-05170-1200	Health Insurance	75,700	74,006	81,800
01-05170-1300	Retirement	16,600	14,943	20,900
01-05170-1400	Worker's Compensation	6,800	5,483	6,050
01-05170-1500	Unemployment Insurance	100	111	150
01-05170-1700	Education and Conferences	500	0	500
01-05170-1800	Employee Physicals	200	0	200
01-05170-2900	Outside Services	18,500	14,721	18,500
01-05170-3900	Housekeeping Supplies and Expenses	23,500	22,109	25,000
01-05170-7000	Travel	300	234	300
01-05170-8200	Equipment Repair/Maintenance Contracts	500	115	500
01-05170-9700	New Equipment	1,450	1,003	5,500
01-05170-9800	Furnishings	1,350	(10)	2,000
01-05170-9900	Retiree Benefits	3,000	2,977	3,000
TOTAL HOUSEKEEPING DEPARTMENT		411,100	383,429	437,100
PHYSICIANS & CONSULTANTS				
01-05180-1700	Physician Education and Conferences	500	500	500

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	APPROVED 2006 BUDGET	12/31/06 EXPENDITURES	PROPOSED 2007 BUDGET
01-05180-2200	Physician Services	6,500	6,500	6,500
01-05180-2300	Pharmacist Services	2,800	1,892	2,200
01-05180-2400	Dentist Services	9,000	8,700	9,000
01-05180-3100	Medical and Surgical Supplies	75,000	70,846	74,000
01-05180-3200	Pharmaceuticals	5,000	741	3,000
01-05180-3400	Mental Health Social Worker	7,000	4,350	7,000
01-05180-3600	Psychiatrist Services	7,200	6,225	7,200

TOTAL PHYSICIANS & CONSULTANTS

113,000

99,754

109,400

ACTIVITIES DEPARTMENT

01-05191-0100	Activity Director Salary	0	0	31,800
01-05191-0200	Activity Aides' Salaries	207,000	175,904	175,100
01-05191-0800	In Lieu of Health Benefit	1,000	750	0
01-05191-0900	Longevity Pay	5,200	3,844	4,500
01-05191-1000	Social Security (FICA)	16,300	12,377	16,200
01-05191-1100	Life Insurance	150	100	150
01-05191-1200	Health Insurance	61,100	59,709	72,200
01-05191-1300	Retirement	10,350	8,645	12,000
01-05191-1400	Worker's Compensation	5,100	4,152	4,700
01-05191-1500	Unemployment Insurance	100	85	100
01-05191-1700	Education and Conferences	2,000	1,005	2,000
01-05191-1800	Employee Physicals	200	126	200
01-05191-2300	Consultant Services	400	0	400
01-05191-2900	Chaplain Services	1,100	920	1,100
01-05191-3600	Beauty Shop Supplies	400	298	400
01-05191-3900	Activities Supplies and Expenses	11,000	10,037	11,000
01-05191-4000	Gift Shop	0	(8)	0
01-05191-6700	Advertising	100	80	100
01-05191-7000	Travel	400	148	400
01-05191-8200	Equipment Repair/Maintenance Contracts	200	160	200
01-05191-9700	New Equipment	800	506	1,000
01-05191-9900	Retiree Benefits	2,400	0	0

TOTAL ACTIVITIES DEPARTMENT

325,300

278,838

333,550

SOCIAL SERVICES

01-05192-0100	Social Services Director's Salary	45,200	45,019	46,500
01-05192-0900	Longevity Pay	1,300	1,300	1,300
01-05192-1000	Social Security (FICA)	3,600	3,294	3,700
01-05192-1100	Life Insurance	50	31	50
01-05192-1200	Health Insurance	9,800	9,734	10,700
01-05192-1300	Retirement	3,200	3,154	3,900
01-05192-1400	Worker's Compensation	1,400	1,042	1,200
01-05192-1500	Unemployment Insurance	50	21	50

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	APPROVED 2006 BUDGET	12/31/06 EXPENDITURES	PROPOSED 2007 BUDGET
01-05192-1700	Education and Conferences	500	439	500
01-05192-3900	Social Services Supplies and Expenses	200	345	300
01-05192-7000	Travel	400	525	400
TOTAL SOCIAL SERVICES		65,700	64,905	68,600
PHYSICAL THERAPY				
01-05193-0100	Restorative Aides' Salaries	61,000	56,925	62,900
01-05193-0800	In Lieu of Health Benefit	1,000	1,000	1,000
01-05193-0900	Longevity Pay	2,200	2,200	2,200
01-05193-1000	Social Security (FICA)	5,000	4,351	5,100
01-05193-1100	Life Insurance	50	31	50
01-05193-1200	Health Insurance	9,800	9,734	10,700
01-05193-1300	Retirement	4,400	4,094	5,200
01-05193-1400	Worker's Compensation	1,900	1,443	1,600
01-05193-1500	Unemployment Insurance	50	28	50
01-05193-1700	Education and Conferences	300	0	300
01-05193-2300	Consultant Services	5,000	0	3,000
01-05193-3900	Physical Therapy Supplies and Expenses	1,200	575	1,200
01-05193-7000	Travel	200	0	200
01-05193-9700	Physical Therapy Equipment	1,400	1,039	3,100
TOTAL PHYSICAL THERAPY		93,500	81,420	96,600
OCCUPATIONAL & SPEECH THERAPY				
01-05194-2300	Consultant Services	3,000	0	2,000
01-05194-3900	OT Supplies and Expenses	1,500	621	1,300
01-05194-4000	Speech Supplies and Expenses	500	0	500
01-05194-9700	Occupational Therapy Equipment	200	117	0
TOTAL OCCUPATIONAL & SPEECH THER		5,200	739	3,800
TOTAL WS NURSING HOSPITAL		7,568,700	7,016,895	7,860,450
NURSING HOSPITAL SPECIALS				
01-09256-9726	Electric Beds	16,000	15,884	16,000
01-09256-9727	Computer Server	7,300	6,788	0
01-09256-9728	Reservoir Road Improvements	2,000	1,579	0
01-09256-9729	New 95 Lb Washer	16,500	16,400	17,500
01-09256-9730	EZ Stand Resident Lift	0	0	5,200
01-09256-9731	Old Elevator Doors (4)	0	0	32,000
01-09256-9732	Ozone - Washer #3	0	0	7,500
TOTAL WSNH SPECIALS		41,800	40,651	78,200

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	APPROVED 2006 BUDGET	12/31/06 EXPENDITURES	PROPOSED 2007 BUDGET
BERLIN NURSING HOME				
ADMINISTRATION				
02-05600-0100	Administrator's Salary	80,800	80,665	83,250
02-05600-0200	Office Manager's Salary	36,800	36,769	38,600
02-05600-0300	Office Staff Salaries	81,300	80,509	86,250
02-05600-0400	Computer Systems Administrator	10,500	10,314	9,700
02-05600-0900	Longevity Pay	3,300	3,291	3,500
02-05600-1000	Social Security (FICA)	16,500	15,568	17,000
02-05600-1100	Life Insurance	200	161	200
02-05600-1200	Health Insurance	41,500	34,352	35,200
02-05600-1300	Retirement	12,900	12,775	17,200
02-05600-1400	Worker's Compensation	2,900	2,086	2,500
02-05600-1500	Unemployment Insurance	200	97	200
02-05600-1700	Education and Conferences	3,000	1,199	3,000
02-05600-1900	Employee Recognition	3,000	1,998	3,000
02-05600-2000	Legal Services	500	0	2,500
02-05600-2100	Audit Services	8,700	9,236	9,100
02-05600-2300	Consultant Services	400	0	2,000
02-05600-3500	Dues and Licenses	3,000	3,255	3,800
02-05600-3600	Office Supplies	11,000	9,882	11,500
02-05600-3700	Subscriptions and Periodicals	1,400	1,059	1,400
02-05600-3800	Postage	4,000	2,985	4,000
02-05600-3900	Administration Supplies and Expenses	2,500	1,961	2,500
02-05600-6700	Advertising	400	0	400
02-05600-6800	Communications	13,000	12,155	13,000
02-05600-7000	Travel	5,800	4,060	4,000
02-05600-8200	Equipment Repair/Maintenance Contracts	12,000	11,697	12,500
02-05600-9300	Property Liability Insurance	23,300	21,975	28,500
02-05600-9700	New Equipment	4,100	4,143	2,500
02-05600-9900	Retiree Benefits	6,400	6,261	6,400
TOTAL ADMINISTRATION		389,400	368,452	403,700
ASSESSMENTS				
02-05620-3700	Provider Assessment	372,700	372,691	380,000
TOTAL ASSESSMENTS		372,700	372,691	380,000
DIETARY DEPARTMENT				
02-05630-0100	Dietary Supervisor's Salary	53,600	53,414	55,100
02-05630-0200	Cooks' Salaries	124,200	120,042	127,600
02-05630-0300	Dietary Aides' Salaries	251,600	249,663	267,000
02-05630-0400	Assistant Dietary Supervisor's Salary	35,300	34,564	36,300

COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS

ACCOUNT #	DESCRIPTION	APPROVED 2006 BUDGET	12/31/06 EXPENDITURES	PROPOSED 2007 BUDGET
02-05630-0900	Longevity Pay	13,100	12,938	13,300
02-05630-1000	Social Security (FICA)	36,600	32,918	38,200
02-05630-1100	Life Insurance	300	218	300
02-05630-1200	Health Insurance	131,900	127,942	140,200
02-05630-1300	Retirement	24,900	22,619	31,300
02-05630-1400	Worker's Compensation	14,700	11,366	14,700
02-05630-1500	Unemployment Insurance	300	218	300
02-05630-1700	Education and Conferences	1,100	252	1,100
02-05630-1800	Employee Physicals	300	18	300
02-05630-2300	Consultant Services	19,200	14,412	19,500
02-05630-3800	Dishes and Glassware	2,500	1,252	2,500
02-05630-3900	Dietary Supplies and Expenses	30,000	27,171	30,000
02-05630-5000	Food	220,000	210,639	226,600
02-05630-6200	Cooking Gas	7,300	3,600	7,000
02-05630-7000	Travel	800	327	800
02-05630-8200	Equipment Repair/Maintenance Contracts	5,000	3,304	5,000
02-05630-9700	New Equipment	3,200	2,924	4,700
02-05630-9900	Retiree Benefits	1,600	1,681	1,600
TOTAL DIETARY DEPARTMENT		977,500	931,482	1,023,400
NURSING DEPARTMENT				
02-05640-0100	Director of Nursing Salary	69,400	69,519	72,700
02-05640-0200	Registered Nurses' Salaries	947,600	943,008	1,091,800
02-05640-0300	Licensed Practical Nurses' Salaries	318,900	309,634	234,200
02-05640-0400	Nursing Assistants' Salaries	1,630,400	1,628,745	1,704,600
02-05640-0800	In Lieu of Health Benefit	2,600	3,000	2,600
02-05640-0900	Longevity Pay	42,900	43,293	49,700
02-05640-1000	Social Security (FICA)	230,700	215,717	242,200
02-05640-1100	Life Insurance	1,300	1,248	1,300
02-05640-1200	Health Insurance	673,800	643,600	749,000
02-05640-1300	Retirement	55,400	55,205	74,500
02-05640-1400	Worker's Compensation	84,100	60,406	65,900
02-05640-1500	Unemployment Insurance	1,600	1,437	1,600
02-05640-1700	Education and Conferences	18,500	10,219	25,000
02-05640-1800	Employee Physicals	2,500	2,190	1,500
02-05640-2300	Contract Nurses: LPN	100	0	100
02-05640-3100	Medical and Surgical Supplies	102,000	101,930	105,000
02-05640-3200	Pharmaceuticals	5,000	4,745	5,000
02-05640-3900	Nursing Supplies and Expenses	7,900	8,204	8,000
02-05640-7000	Travel	1,600	981	2,000
02-05640-8200	Equipment Repair/Maintenance Contracts	7,900	8,845	8,400
02-05640-8800	Equipment Rental	1,000	1,190	1,500
02-05640-9700	New Equipment	11,350	10,512	14,100

COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS

ACCOUNT #	DESCRIPTION	APPROVED 2006 BUDGET	12/31/06 EXPENDITURES	PROPOSED 2007 BUDGET
02-05640-9900	Retiree Benefits	17,200	17,325	17,000
TOTAL NURSING DEPARTMENT		4,233,750	4,140,954	4,477,700
HEALTH INFORMATION MANAGEMENT				
02-05641-0100	Health Information Management Director	33,100	32,988	34,100
02-05641-0200	Health Information Clerks	63,300	58,832	76,700
02-05641-0900	Longevity Pay	2,500	2,547	2,900
02-05641-1000	Social Security (FICA)	7,600	6,207	8,700
02-05641-1100	Life Insurance	100	62	100
02-05641-1200	Health Insurance	39,600	39,548	43,500
02-05641-1300	Retirement	2,300	2,301	3,100
02-05641-1400	Worker's Compensation	200	179	200
02-05641-1500	Unemployment Insurance	100	45	100
02-05641-1700	Education and Conferences	500	0	300
02-05641-1800	Employee Physicals	100	11	100
02-05641-3600	Office Supplies	4,000	3,723	4,200
02-05641-7000	Travel	200	0	200
02-05641-8100	Record Reproduction	3,500	3,133	3,700
02-05641-8200	Equipment Repair/Maintenance Contracts	1,000	929	1,000
02-05641-9700	New Equipment	500	497	1,000
TOTAL HEALTH INFORMATION MGMT		158,600	151,001	179,900
STAFF DEVELOPMENT				
02-05642-0100	Staff Development Director's Salary	30,000	29,993	30,900
02-05642-0900	Longevity Pay	650	623	650
02-05642-1000	Social Security (FICA)	2,400	2,314	2,450
02-05642-1100	Life Insurance	50	31	50
02-05642-1200	Health Insurance	4,700	4,844	5,250
02-05642-1300	Retirement	750	754	1,000
02-05642-1400	Worker's Compensation	1,000	691	1,000
02-05642-1500	Unemployment Insurance	100	14	100
02-05642-1700	In House Education	900	538	900
02-05642-2300	Consultant Services	1,500	80	1,500
02-05642-3800	Infection Control Expense	750	297	800
02-05642-3900	Staff Development Supplies and Expenses	1,000	949	1,000
02-05642-7000	Travel	300	71	300
02-05642-8200	Equipment Repair/Maintenance Contracts	200	0	200
02-05642-9700	New Equipment	1,600	1,572	200
TOTAL STAFF DEVELOPMENT		45,900	42,771	46,300

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	APPROVED 2006 BUDGET	12/31/06 EXPENDITURES	PROPOSED 2007 BUDGET
QUALITY MANAGEMENT				
02-05643-0100	Quality Management Director's Salary	32,200	32,085	33,200
02-05643-0900	Longevity Pay	650	671	650
02-05643-1000	Social Security (FICA)	2,600	2,459	2,600
02-05643-1200	Health Insurance	3,500	3,312	3,500
02-05643-1400	Worker's Compensation	1,000	740	1,100
02-05643-1500	Unemployment Insurance	50	15	50
02-05643-1700	Education and Conferences	500	170	500
02-05643-2300	Consultant Services	500	0	500
02-05643-3900	Quality Mgmt Supplies and Expenses	400	88	400
02-05643-7000	Travel	300	477	300
TOTAL QUALITY MANAGEMENT		41,700	40,018	42,800
PLANT OPERATIONS				
02-05650-0100	Plant Manager's Salary	39,300	39,330	40,500
02-05650-0200	Maintenance Salaries	38,500	37,848	42,300
02-05650-0800	In Lieu of Health Benefit	500	750	0
02-05650-0900	Longevity Pay	2,000	2,000	2,100
02-05650-1000	Social Security (FICA)	6,400	5,732	6,500
02-05650-1100	Life Insurance	50	47	50
02-05650-1200	Health Insurance	19,800	16,024	20,300
02-05650-1300	Retirement	5,200	5,189	6,800
02-05650-1400	Worker's Compensation	2,500	1,940	2,000
02-05650-1500	Unemployment Insurance	50	38	50
02-05650-1700	Education and Conferences	100	0	100
02-05650-1800	Employee Physicals	100	7	100
02-05650-2800	Biohazardous Waste Disposal	1,000	200	1,000
02-05650-2900	Outside Services	21,100	20,815	19,500
02-05650-3900	Plant Supplies and Expenses	12,500	11,117	11,000
02-05650-6100	Electricity	79,500	79,445	83,000
02-05650-6300	Water	35,000	34,233	36,000
02-05650-6400	Sewer	39,100	39,018	40,000
02-05650-6500	Fuel	88,000	86,250	95,000
02-05650-7000	Travel	200	271	500
02-05650-7900	Vehicle Supplies and Expenses	4,400	2,853	5,000
02-05650-8100	Building Repairs	9,500	7,868	14,000
02-05650-8200	Equipment Repair/Maintenance Contracts	16,800	17,141	16,800
02-05650-8400	Snow Removal	8,000	5,049	9,000
02-05650-9700	New Equipment	4,700	4,801	700
TOTAL PLANT OPERATIONS		434,300	417,965	452,300

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	APPROVED 2006 BUDGET	12/31/06 EXPENDITURES	PROPOSED 2007 BUDGET
LAUNDRY DEPARTMENT				
02-05660-0100	Laundry Supervisor's Salary	19,300	19,160	19,900
02-05660-0200	Laundry Aides' Salaries	160,200	158,458	164,300
02-05660-0800	In Lieu of Health Benefit	400	400	0
02-05660-0900	Longevity Pay	4,400	4,272	4,800
02-05660-1000	Social Security (FICA)	14,100	13,390	14,500
02-05660-1100	Life Insurance	100	78	100
02-05660-1200	Health Insurance	30,600	30,657	38,600
02-05660-1300	Retirement	2,900	3,284	6,200
02-05660-1400	Worker's Compensation	5,400	4,186	5,500
02-05660-1500	Unemployment Insurance	200	84	200
02-05660-1700	Education and Conferences	200	0	200
02-05660-1800	Employee Physicals	350	171	350
02-05660-3700	Linens	12,600	12,555	24,200
02-05660-3900	Laundry Supplies and Expenses	17,400	15,753	20,000
02-05660-6200	Gas for Dryers	14,800	15,080	17,000
02-05660-7000	Travel	150	0	150
02-05660-8200	Equipment Repair/Maintenance Contracts	2,000	2,694	3,000
02-05660-9700	New Equipment	1,100	1,245	1,800
TOTAL LAUNDRY DEPARTMENT		286,200	281,467	320,800
HOUSEKEEPING DEPARTMENT				
02-05670-0100	Executive Housekeeper's Salary	19,300	19,160	19,900
02-05670-0200	Porter Salaries	164,900	165,848	167,800
02-05670-0300	Housekeeping Aides' Salaries	164,000	163,997	160,900
02-05670-0800	In Lieu of Health Benefit	1,000	1,000	1,000
02-05670-0900	Longevity Pay	8,050	8,015	8,800
02-05670-1000	Social Security (FICA)	26,800	25,916	27,400
02-05670-1100	Life Insurance	200	135	200
02-05670-1200	Health Insurance	68,500	68,427	74,100
02-05670-1300	Retirement	11,300	11,593	14,900
02-05670-1400	Worker's Compensation	10,800	7,804	8,500
02-05670-1500	Unemployment Insurance	300	160	300
02-05670-1700	Education and Conferences	350	0	350
02-05670-1800	Employee Physicals	300	65	300
02-05670-3900	Housekeeping Supplies and Expenses	31,500	28,899	34,200
02-05670-7000	Travel	150	0	150
02-05670-8200	Equipment Repair/Maintenance Contracts	400	47	400
02-05670-9700	New Equipment	650	519	900
02-05670-9800	Furnishings	6,800	6,457	6,300
02-05670-9900	Retiree Benefits	6,600	6,519	6,800
TOTAL HOUSEKEEPING DEPARTMENT		521,900	514,561	533,200

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	APPROVED 2006 BUDGET	12/31/06 EXPENDITURES	PROPOSED 2007 BUDGET
PHYSICIANS & CONSULTANTS				
02-05680-2200	Physician Services	200	0	200
02-05680-2300	Pharmacy Consultant	2,500	2,292	2,500
02-05680-2400	Medical Director	9,000	9,000	10,400
02-05680-2500	Dentist Services	10,500	9,600	10,500
02-05680-2600	Mental Health Services for Residents	7,200	3,958	7,200
02-05680-2700	Mental Health Consultant	1,500	206	1,500
TOTAL PHYSICIANS & CONSULTANTS		30,900	25,056	32,300
ACTIVITIES DEPARTMENT				
02-05691-0100	Activity Director's Salary	42,100	42,083	43,500
02-05691-0200	Activity Aides' Salaries	145,900	143,839	145,600
02-05691-0800	In Lieu of Health Benefit	1,000	1,000	1,000
02-05691-0900	Longevity Pay	5,100	4,700	5,000
02-05691-1000	Social Security (FICA)	14,700	13,749	15,000
02-05691-1100	Life Insurance	100	94	100
02-05691-1200	Health Insurance	38,200	38,174	41,900
02-05691-1300	Retirement	11,400	10,902	15,200
02-05691-1400	Worker's Compensation	5,900	4,312	4,500
02-05691-1500	Unemployment Insurance	200	87	200
02-05691-1700	Education and Conferences	1,600	1,015	900
02-05691-1800	Employee Physicals	250	145	350
02-05691-2300	Consultant Services	300	0	300
02-05691-2900	Chaplain Services	1,000	1,000	1,000
02-05691-3900	Activities Supplies and Expenses	8,200	7,790	8,200
02-05691-7000	Travel	700	699	1,800
02-05691-8200	Equipment Repair/Maintenance Contracts	750	175	750
02-05691-9700	New Equipment	1,400	1,400	4,400
02-05691-9900	Retiree Benefits	4,700	4,562	4,600
TOTAL ACTIVITIES DEPARTMENT		283,500	275,726	294,300
SOCIAL SERVICES				
02-05692-0100	Social Services Director's Salary	48,400	46,974	53,400
02-05692-0800	In Lieu of Health Benefit	1,000	1,000	1,000
02-05692-0900	Longevity Pay	400	400	500
02-05692-1000	Social Security (FICA)	3,800	3,701	4,200
02-05692-1100	Life Insurance	50	31	50
02-05692-1300	Retirement	2,950	2,906	3,950
02-05692-1400	Worker's Compensation	1,550	945	1,000
02-05692-1500	Unemployment Insurance	50	20	50
02-05692-1700	Education and Conferences	600	0	600
02-05692-1800	Employee Physicals	100	4	100

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	APPROVED 2006 BUDGET	12/31/06 EXPENDITURES	PROPOSED 2007 BUDGET
02-05692-3900	Social Services Supplies and Expenses	1,000	310	1,000
02-05692-7000	Travel	300	0	300
02-05692-9700	New Equipment	0	0	350
TOTAL SOCIAL SERVICES		60,200	56,290	66,500
PHYSICAL THERAPY				
02-05693-0100	Restorative Aides' Salaries	67,300	66,984	66,200
02-05693-0200	Restorative Nurse	30,350	30,974	31,800
02-05693-0800	In Lieu of Health Benefit	1,000	1,000	1,000
02-05693-0900	Longevity Pay	3,100	3,140	3,350
02-05693-1000	Social Security (FICA)	7,600	7,194	7,900
02-05693-1100	Life Insurance	50	31	50
02-05693-1200	Health Insurance	23,100	23,073	25,400
02-05693-1300	Retirement	4,300	4,042	5,600
02-05693-1400	Worker's Compensation	3,100	2,292	3,100
02-05693-1500	Unemployment Insurance	100	45	100
02-05693-2300	Physical Therapy Consultant	1,000	667	3,000
02-05693-3900	Physical Therapy Supplies and Expenses	1,000	652	1,000
02-05693-8200	Equipment Repair/Maintenance Contracts	200	0	200
02-05693-9700	New Equipment	400	328	1,600
TOTAL PHYSICAL THERAPY		142,600	140,423	150,300
OCCUPATIONAL THERAPY				
02-05694-2300	Consultant Services	1,000	0	2,000
02-05694-3900	OT Supplies and Expenses	1,300	697	1,200
02-05694-8200	Equipment Repair/Maintenance Contracts	100	0	100
TOTAL OCCUPATIONAL THERAPY		2,400	697	3,300
SPEECH CONSULTANT				
02-05698-2300	Speech Contracted Services	1,000	0	1,000
TOTAL SPEECH CONSULTANT		1,000	0	1,000
TOTAL BERLIN NURSING HOME		7,982,550	7,759,553	8,407,800
NURSING HOME SPECIALS				
02-09258-9714	Electric Beds	16,000	15,461	16,000
02-09258-9719	Draperies	4,000	3,327	0
02-09258-9720	Wellness Grant	4,000	4,000	0
02-09258-9721	Advantage Bathing System	0	0	18,700

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	APPROVED 2006 BUDGET	12/31/06 EXPENDITURES	PROPOSED 2007 BUDGET
02-09258-9722	Secure Care	0	0	15,000
02-09258-9723	Floor Lifts (2)	0	0	5,100
TOTAL CCNH SPECIALS		24,000	22,788	54,800

COUNTY

COUNTY ADMINISTRATION

03-04100-0100	Commissioners' Salaries	18,450	18,450	18,450
03-04100-0200	Employees' Salaries	24,800	23,268	21,700
03-04100-0900	Longevity Pay	350	319	350
03-04100-1000	Social Security (FICA)	4,100	2,975	3,100
03-04100-1100	Life Insurance	50	16	50
03-04100-1200	Health Insurance	5,000	4,871	6,000
03-04100-1300	Retirement	2,400	1,606	1,900
03-04100-1400	Worker's Compensation	150	89	150
03-04100-2000	Outside Legal Service	4,000	2,680	4,000
03-04100-3600	Office Supplies	700	673	700
03-04100-6700	Advertising	200	351	200
03-04100-7000	Employees' Travel and Expense	2,500	1,679	2,500
03-04100-7100	Commissioners' Travel and Expense	18,000	15,270	18,000
03-04100-9300	Property Liability Insurance	200	124	200
TOTAL COUNTY ADMINISTRATION		80,900	72,370	77,300

COUNTY TREASURER

03-04101-0100	Treasurer's Salary	3,000	3,000	3,000
03-04101-0200	Deputy Treasurer's Salary	300	0	300
03-04101-1000	Social Security (FICA)	240	230	240
03-04101-1400	Worker's Compensation	10	3	10
03-04101-2000	Bond Counsel	5,700	3,010	5,700
03-04101-3900	Treasurer Supplies and Expenses	300	50	240
03-04101-9400	Fidelity Bonds	50	1	10
TOTAL COUNTY TREASURER		9,600	6,294	9,500

COUNTY AUDITORS

03-04102-2100	Audit Services	9,600	9,871	11,300
TOTAL COUNTY AUDITORS		9,600	9,871	11,300

**COOS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	APPROVED 2006 BUDGET	12/31/06 EXPENDITURES	PROPOSED 2007 BUDGET
COUNTY REPORT				
03-04103-6700	Printing Expense	3,200	2,442	2,900
TOTAL COUNTY REPORT		3,200	2,442	2,900
COUNTY ATTORNEY				
03-04110-0100	Attorney's Salary	58,800	58,800	58,800
03-04110-0200	Assistant Attorney Salary	48,600	48,516	40,000
03-04110-0300	Secretarial Salary	30,100	29,951	31,500
03-04110-0800	In Lieu of Health Benefit	1,000	1,000	1,000
03-04110-0900	Longevity Pay	0	0	400
03-04110-1000	Social Security (FICA)	10,600	10,221	10,800
03-04110-1100	Life Insurance	50	16	50
03-04110-1200	Health Insurance	15,300	15,257	11,300
03-04110-1300	Retirement	5,500	5,412	12,300
03-04110-1400	Worker's Compensation	600	410	600
03-04110-1500	Unemployment Insurance	50	36	50
03-04110-1700	Education and Conferences	1,500	719	1,500
03-04110-2300	Contracted Services	2,500	0	4,000
03-04110-3600	Office Supplies	2,500	2,088	2,500
03-04110-3700	Dues and Subscriptions	1,500	1,035	1,500
03-04110-3800	Postage	1,000	662	1,000
03-04110-3900	Attorney Supplies and Expenses	2,500	554	3,500
03-04110-6800	Communications	5,000	4,133	5,000
03-04110-7000	Travel	2,000	2,596	3,000
03-04110-8200	Equipment Repair/Maintenance Contracts	1,000	495	1,000
03-04110-8800	Office Rent	7,400	7,313	7,400
03-04110-9300	Property Liability Insurance	200	89	200
03-04110-9800	Law Library	2,000	1,948	2,000
TOTAL COUNTY ATTORNEY		199,700	191,249	199,400
VICTIM/WITNESS ADVOCACY PROGRAM				
03-04111-0100	Program Coordinator's Salary	38,100	37,447	42,600
03-04111-1000	Social Security (FICA)	3,000	2,790	3,300
03-04111-1100	Life Insurance	25	16	25
03-04111-1200	Health Insurance	5,600	5,522	5,700
03-04111-1300	Retirement	2,600	2,550	3,500
03-04111-1400	Worker's Compensation	200	127	200
03-04111-1500	Unemployment Insurance	25	17	25
03-04111-1700	Education and Conferences	1,000	1,453	6,500
03-04111-3600	Office Supplies	800	536	800
03-04111-3700	Dues/Licenses/Subscriptions	50	0	50
03-04111-3800	Postage	700	466	700

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	APPROVED 2006 BUDGET	12/31/06 EXPENDITURES	PROPOSED 2007 BUDGET
03-04111-6800	Communications	2,500	1,313	2,500
03-04111-7000	Travel	2,800	1,834	2,800
03-04111-8200	Equipment Rental and Repair	400	0	400
03-04111-8800	Office Rent	3,400	3,348	3,400
03-04111-9300	Property Liability Insurance	100	21	100
03-04111-9700	New Equipment	400	447	0

TOTAL VICTIM/WITNESS ADVOCACY

61,700

57,887

72,600

REGISTER OF DEEDS

03-04120-0100	Register's Salary	31,650	31,650	37,000
03-04120-0200	Clerks' Salaries	65,300	60,289	73,000
03-04120-0300	Deputy Register's Salary	29,500	29,434	30,400
03-04120-0800	In Lieu of Health Benefit	3,000	3,000	3,000
03-04120-0900	Longevity Pay	1,900	1,796	2,500
03-04120-1000	Social Security (FICA)	10,100	9,652	11,200
03-04120-1100	Life Insurance	50	47	50
03-04120-1200	Health Insurance	4,900	0	0
03-04120-1300	Retirement	8,900	7,814	10,000
03-04120-1400	Worker's Compensation	300	229	300
03-04120-1500	Unemployment Insurance	50	46	50
03-04120-1700	Education and Conferences	1,000	1,030	1,000
03-04120-3500	Record Books	300	180	300
03-04120-3600	Office Supplies and Expenses	3,300	3,203	3,000
03-04120-3700	Printing Expense	300	265	300
03-04120-3800	Postage	3,400	3,200	3,500
03-04120-6800	Communications	2,000	1,715	2,000
03-04120-6900	Internet On-Line Service	5,400	5,400	6,600
03-04120-7000	Travel	2,500	2,265	2,500
03-04120-8200	Book Repair and Reproduction	15,000	15,000	15,000
03-04120-8700	Rent	15,500	15,392	15,500
03-04120-8800	Equipment Maintenance and Lease	33,100	27,292	33,600
03-04120-9300	Property Liability Insurance	200	105	200
03-04120-9600	Optical Disk Conversion	2,200	1,896	2,000
03-04120-9700	New Equipment	5,600	5,668	5,000
03-04120-9800	Index Processing	21,900	16,938	20,400

TOTAL REGISTER OF DEEDS

267,350

243,506

278,400

SHERIFF'S DEPARTMENT

03-04140-0100	Sheriff's Salary	37,000	37,000	45,000
03-04140-0200	Clerk's Salary	28,100	27,578	31,000
03-04140-0300	Deputy Special Details	15,000	5,727	15,000
03-04140-0301	Special Detail Salary: Dillon	12,000	6,971	12,000
03-04140-0400	Deputy Transportation Salaries	25,000	22,539	54,000

COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS

ACCOUNT #	DESCRIPTION	APPROVED 2006 BUDGET	12/31/06 EXPENDITURES	PROPOSED 2007 BUDGET
03-04140-0401	Deputy Full Time	113,900	113,219	120,100
03-04140-0402	Deputy Overtime	5,000	3,919	6,000
03-04140-0403	Deputy Extradition Salaries	2,000	1,047	3,500
03-04140-0500	Deputy Training Salaries	2,500	1,528	3,000
03-04140-0600	Deputy Court Attendance Salaries	60,200	43,955	60,200
03-04140-0700	Deputy Civil Process/On-Call	8,000	7,878	10,400
03-04140-0800	Deputy Forest Patrol Salaries	17,000	12,834	17,000
03-04140-0900	Longevity Pay	1,000	1,000	1,200
03-04140-1000	Social Security (FICA)	15,500	13,411	19,000
03-04140-1100	Life Insurance	100	62	100
03-04140-1200	Health Insurance	37,400	37,410	40,300
03-04140-1300	Retirement	15,200	14,259	18,500
03-04140-1400	Worker's Compensation	6,000	5,077	6,000
03-04140-1500	Unemployment Insurance	200	131	200
03-04140-1700	Officer Training Materials	2,000	1,902	2,500
03-04140-2900	Other Services: Extradition	2,000	1,193	5,000
03-04140-3500	Dues and Fees	2,000	645	2,000
03-04140-3600	Office Supplies	2,000	1,579	2,000
03-04140-3700	Gasoline	27,000	23,649	27,000
03-04140-3800	Postage	1,200	1,041	1,200
03-04140-3900	Other Supplies and Expenses	3,000	1,008	1,500
03-04140-4200	Prisoner Transportation Expenses	2,000	2,032	2,000
03-04140-4300	Deputy Training Expenses	2,000	334	2,000
03-04140-4500	Deputy Court Attendance Expenses	16,500	10,646	16,500
03-04140-5200	Uniforms	5,000	4,964	5,000
03-04140-6800	Communications	8,000	7,320	8,000
03-04140-7000	Travel	2,000	405	2,000
03-04140-8100	Vehicle Lease	56,000	55,954	46,100
03-04140-8200	Vehicle Repair	14,000	8,265	14,000
03-04140-8300	Equipment Repair/Maintenance Contracts	0	325	600
03-04140-8700	Rent	6,800	6,741	6,800
03-04140-9300	Property Liability Insurance	12,000	10,206	12,400
03-04140-9700	New Equipment	9,000	8,628	8,200
TOTAL SHERIFF'S DEPARTMENT		573,600	502,382	627,300
SHERIFF'S GRANTS				
03-04141-5300	Grants	104,100	104,022	10,000
TOTAL SHERIFF'S GRANTS		104,100	104,022	10,000
MEDICAL REFEREES				
03-04150-2400	Medical Referees' Services	20,000	11,152	15,000
TOTAL MEDICAL REFEREES		20,000	11,152	15,000

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	APPROVED 2006 BUDGET	12/31/06 EXPENDITURES	PROPOSED 2007 BUDGET
HUMAN SERVICES ADMINISTRATION				
03-04192-0200	Human Services Administrator	29,500	28,637	30,800
03-04192-1000	Social Security (FICA)	2,300	1,855	2,400
03-04192-1100	Life Insurance	25	16	25
03-04192-1200	Health Insurance	13,200	13,183	14,500
03-04192-1300	Retirement	2,000	1,950	2,700
03-04192-1400	Worker's Compensation	50	43	50
03-04192-1500	Unemployment Insurance	25	11	25
03-04192-1700	Education and Conferences	500	0	500
03-04192-3600	Office Supplies and Expenses	1,000	616	700
03-04192-6700	Advertising	300	98	300
03-04192-7000	Travel	1,000	748	1,500
03-04192-8200	Equipment Repair/Maintenance Contracts	1,700	1,818	1,700
03-04192-9700	New Equipment	500	378	500
TOTAL HUMAN SERVICES ADMIN		52,100	49,353	55,700
STATE ASSISTANCE PROGRAMS				
03-04193-5200	Home and Community Based Care	509,500	509,464	570,000
03-04193-5300	Provider Payments	401,800	364,051	490,000
03-04193-5400	Old Age Assistance	36,000	36,153	42,000
03-04193-5401	Old Age Assistance Medical	21,000	14,027	19,200
03-04193-5500	Aid to the Permanently/Totally Disabled	375,000	364,121	402,000
03-04193-5501	Aid to the Permanently/Totally Disabled Medical	201,500	199,913	248,400
03-04193-5600	Intermediate Nursing Care	2,804,000	2,772,579	2,875,000
03-04193-5700	Rate Setting Bureau	15,000	14,051	14,400
03-04193-5800	Funerals: County Assisted Persons	1,000	1,875	1,000
03-04193-5900	Medicaid SPDC (Clawback)	400,000	267,549	276,000
TOTAL STATE ASSISTANCE PROGRAMS		4,764,800	4,543,783	4,938,000
CHILDREN, YOUTH & FAMILIES SERVICES				
03-04194-5000	Adoptive/Relative Home	60,000	38,969	60,000
03-04194-5001	Adoption Subsidy	1,500	461	2,300
03-04194-5200	General Foster Home	15,000	10,077	30,000
03-04194-5201	Specialized Foster Home	15,000	3,054	15,000
03-04194-5202	Therapeutic Foster Home	5,000	(500)	1,000
03-04194-5300	Intermediate Group Home	40,000	16,345	25,000
03-04194-5400	General Group Home	10,000	3,967	10,000
03-04194-5500	Wilderness Facility	33,800	33,143	40,000
03-04194-5600	Secure Treatment	100,000	67,746	75,000
03-04194-5700	Secure Detention	30,000	22,361	30,000
03-04194-5801	Intensive Group Home/Education Facility	80,000	64,041	75,000
03-04194-5805	Shelter Care Facility	25,000	14,592	15,000

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	APPROVED 2006 BUDGET	12/31/06 EXPENDITURES	PROPOSED 2007 BUDGET
03-04194-5806	Emergency Home	500	9	500
03-04194-5807	Mental Health Facility	1,000	(185)	1,000
03-04194-5900	Other Board and Care Service	2,000	(200)	1,000
03-04194-5901	Independent Living	2,500	0	1,000
03-04194-5902	Individual Service Option	28,500	19,392	25,000
03-04194-6000	Medical Services	50,000	46,460	35,000
03-04194-6100	Diagnostic Evaluation	4,500	4,334	4,000
03-04194-6200	Individual Counseling	750	518	500
03-04194-6300	Attorney	12,000	9,024	10,000
03-04194-6301	Guardian Ad Litem	100	0	100
03-04194-6400	Home Based Therapeutic Services	20,000	12,509	20,000
03-04194-6406	Outreach and Tracking	1,000	0	500
03-04194-6500	Parent Aide Services	6,200	1,090	5,000
03-04194-6505	Secure Transportation	4,000	2,192	3,000
03-04194-6600	Private Vehicle Transportation	100	0	100
03-04194-6605	Accompanied Transportation	7,500	3,315	5,000
03-04194-6705	Outpatient Group Counseling	200	0	200
03-04194-6800	Respite Care	1,700	1,242	1,700
03-04194-6805	In-Home Care	100	0	100
03-04194-6900	Supplemental Foster Home Payment	23,500	3,692	20,000
03-04194-7005	Intensive Day Treatment	100	0	100
03-04194-7900	Other Ancillary Service	6,000	3,777	2,500
TOTAL CHILDREN, YOUTH & FAMILIES		587,550	381,424	514,600
PLACEMENT PREVENTION				
03-04195-5300	Agency Grants	143,100	65,044	143,100
TOTAL PLACEMENT PREVENTION		143,100	65,044	143,100
CORRECTIONS DEPARTMENT				
03-06100-0100	Superintendent's Salary	79,800	76,415	82,200
03-06100-0101	Accrued Personal/Sick Time	0	0	42,000
03-06100-0200	Computer Systems Administrator	10,500	10,314	9,700
03-06100-0300	Sergeants' Salaries	107,000	104,843	124,000
03-06100-0400	Correctional Officers' Salaries	362,200	318,226	366,900
03-06100-0500	Corporals' Salaries	237,500	228,939	242,100
03-06100-0600	Training Salaries	4,100	1,637	4,100
03-06100-0700	Nurse's Salary	24,200	24,389	44,400
03-06100-0800	In Lieu of Health Benefit	3,000	2,250	2,000
03-06100-0900	Longevity Pay	10,650	10,625	11,500
03-06100-1000	Social Security (FICA)	14,700	12,906	16,900
03-06100-1100	Life Insurance	400	347	400
03-06100-1200	Health Insurance	160,700	145,310	168,400
03-06100-1300	Retirement	75,700	72,564	94,700

COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS

ACCOUNT #	DESCRIPTION	APPROVED 2006 BUDGET	12/31/06 EXPENDITURES	PROPOSED 2007 BUDGET
03-06100-1400	Worker's Compensation	16,700	14,208	15,200
03-06100-1500	Unemployment Insurance	300	406	500
03-06100-1600	Employee Meals	15,200	12,623	14,500
03-06100-1700	Education and Conferences	1,000	170	1,000
03-06100-1800	Employee Physicals	300	635	600
03-06100-1900	Training Supplies and Expenses	3,500	2,849	5,000
03-06100-2000	Legal Services/Costs	8,850	8,806	2,500
03-06100-2100	Military Differential	100	807	0
03-06100-2300	Physician Services	17,000	16,640	19,000
03-06100-2500	Medical Services	69,800	69,704	78,000
03-06100-2600	Psych/Rehab/Anger Programs	9,500	8,540	11,500
03-06100-2700	Dental Services	1,500	1,118	1,500
03-06100-2800	Electronic Monitoring Service	7,200	5,044	7,200
03-06100-2900	Hospitalization	10,000	9,393	12,500
03-06100-3600	Administrative Supplies	17,000	16,818	17,000
03-06100-3700	Publications	100	160	300
03-06100-3800	Inmate Clothing/Bedding	5,000	4,856	6,000
03-06100-3900	Corrections Supplies and Expenses	30,600	30,571	30,000
03-06100-4000	Canteen Supplies	0	0	0
03-06100-4100	Inmate Pay	6,500	6,237	6,500
03-06100-5000	Food/Meals	173,000	171,659	170,000
03-06100-5200	Uniforms	8,000	6,802	8,000
03-06100-5600	Prisoners: Other Institutions	22,000	21,920	14,000
03-06100-6100	Electricity	20,800	20,543	23,000
03-06100-6400	Sewer	4,000	3,830	4,000
03-06100-6500	Fuel	17,500	17,140	17,500
03-06100-6800	Video Arraignment	4,700	4,687	4,700
03-06100-7000	Travel	1,500	1,117	1,500
03-06100-7900	Vehicle Supplies and Expense	1,500	1,446	1,500
03-06100-8100	Building Repairs/Maintenance	19,700	19,632	15,000
03-06100-8200	Equipment Repair/Maintenance Contracts	7,700	6,297	7,700
03-06100-9200	Interest on Bonded Debt	700	622	0
03-06100-9300	Property Liability Insurance	10,300	10,203	12,300
03-06100-9700	New Equipment	4,350	4,444	5,600
03-06100-9900	Retiree Benefits	9,600	10,035	10,500
TOTAL CORRECTIONS DEPARTMENT		1,615,950	1,518,726	1,733,400
CORRECTIONS SPECIAL				
03-06197-9706	Four-Wheel Drive Vehicle	16,000	15,810	0
TOTAL CORRECTIONS SPECIAL		16,000	15,810	0
COOPERATIVE EXTENSION				
03-08360-0200	Clerical Salaries	47,500	47,493	49,700

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	APPROVED 2006 BUDGET	12/31/06 EXPENDITURES	PROPOSED 2007 BUDGET
03-08360-0900	Longevity Pay	1,100	1,100	1,100
03-08360-1000	Social Security (FICA)	3,700	3,394	3,900
03-08360-1100	Life Insurance	50	31	50
03-08360-1200	Health Insurance	15,400	15,257	16,300
03-08360-1300	Retirement	2,000	1,963	2,500
03-08360-1400	Worker's Compensation	100	83	100
03-08360-1500	Unemployment Insurance	50	22	50
03-08360-1700	Education and Conferences	2,000	0	2,000
03-08360-2300	Contracted Services	38,000	38,000	38,000
03-08360-2900	Outside Services	2,600	1,444	2,600
03-08360-3600	Office Supplies and Expenses	7,200	6,079	7,200
03-08360-3800	Postage	1,600	1,272	1,600
03-08360-5300	Direct Transfer	0	0	0
03-08360-6100	Electricity	2,700	1,593	2,000
03-08360-6500	Fuel or Gas	1,400	846	2,000
03-08360-6800	Communications	4,600	3,472	4,000
03-08360-7000	Employees' Travel	18,000	17,296	18,000
03-08360-7100	Council's Travel	700	630	700
03-08360-7200	Employees' Travel EFNEP	2,500	2,461	3,500
03-08360-8100	Building Maintenance/Repairs	2,000	410	2,100
03-08360-8200	Equipment Repair/Maintenance Contracts	4,000	3,555	4,000
03-08360-9300	Property Liability Insurance	200	93	200
03-08360-9700	New Equipment	2,400	2,302	2,800
03-08360-9800	New Carpeting/Linoleum	2,600	2,803	2,400
TOTAL COOPERATIVE EXTENSION		162,400	151,602	166,800
COÖS COUNTY CONSERVATION DISTRICT				
03-08400-0100	District Administrator Salary	29,100	29,013	30,000
03-08400-0800	In Lieu of Health Benefit	1,000	1,000	1,000
03-08400-0900	Longevity Pay	1,200	1,200	1,200
03-08400-1000	Social Security (FICA)	2,450	2,388	2,500
03-08400-1100	Life Insurance	25	16	25
03-08400-1300	Retirement	2,200	2,126	2,750
03-08400-1400	Worker's Compensation	100	56	100
03-08400-1500	Unemployment Insurance	25	19	25
TOTAL CONSERVATION DISTRICT		36,100	35,816	37,600
DEBT SERVICE				
03-09150-9200	Interest: Short-Term Notes	176,300	155,610	179,500
TOTAL DEBT SERVICE		176,300	155,610	179,500

COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS

ACCOUNT #	DESCRIPTION	APPROVED 2006 BUDGET	12/31/06 EXPENDITURES	PROPOSED 2007 BUDGET
COUNTY DELEGATION				
03-09300-7400	Delegation Expenses	5,000	5,237	5,000
	TOTAL COUNTY DELEGATION	5,000	5,237	5,000
OTHER SPECIAL APPROPRIATIONS				
03-09401-5300	Senior Meals	18,200	18,200	18,200
03-09402-5300	Retired Senior Volunteer Program	15,000	15,000	15,000
03-09404-5300	Community Contact	5,000	5,000	5,000
03-09405-5300	Response Program	4,500	4,500	4,750
03-09406-5300	North Country Alzheimer's Partnership	3,500	3,500	3,500
03-09406-5301	Alzheimer's Respite Community Center	2,000	2,000	2,000
03-09406-5302	Elderly Day Care Center	20,000	3,547	20,000
03-09407-5300	North Country Transit	27,000	27,000	27,000
03-09407-5301	Long Distance Medical Transportation	4,000	4,000	6,000
03-09409-5300	Coös Economic Development	50,000	50,000	50,000
	TOTAL OTHER SPECIAL APPROP	149,200	132,747	151,450
	TOTAL COUNTY	9,038,250	8,256,325	9,228,850

FARM

04-07100-0100	Farm Salaries	80,900	77,350	84,300
04-07100-0900	Longevity Pay	400	275	400
04-07100-1000	Social Security (FICA)	5,600	4,868	5,900
04-07100-1100	Life Insurance	50	31	50
04-07100-1200	Health Insurance	15,400	15,257	16,300
04-07100-1300	Retirement	4,900	5,033	6,500
04-07100-1400	Worker's Compensation	3,100	2,733	3,100
04-07100-1500	Unemployment Insurance	50	37	50
04-07100-1600	Employee Meals	2,100	2,170	2,400
04-07100-2600	Veterinary Services/Supplies	7,500	6,372	7,500
04-07100-2700	DHIA Expense	2,500	2,246	2,500
04-07100-2800	Breeding Service	5,000	4,585	5,000
04-07100-3600	Administrative Supplies and Expenses	5,200	4,924	5,200
04-07100-3700	Gasoline/Diesel/Oil	12,000	11,683	12,000
04-07100-3800	Sawdust/Bedding	7,500	2,800	7,500
04-07100-3900	Farm Supplies and Expenses	12,500	11,575	12,500
04-07100-6100	Electricity/Utilities	3,500	3,081	3,500
04-07100-7000	Travel	500	134	500
04-07100-7400	Seed and Plants	2,500	2,354	2,500
04-07100-7500	Fertilizer and Lime	13,000	9,966	13,000
04-07100-7600	Sprays and Dust	3,000	1,556	3,000
04-07100-7700	Dairy Concentrates: Feeds	94,000	80,740	90,000

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	APPROVED 2006 BUDGET	12/31/06 EXPENDITURES	PROPOSED 2007 BUDGET
04-07100-7900	Feeds: Other	10,000	6,543	10,000
04-07100-8000	Equipment Repair	14,500	9,295	14,500
04-07100-8100	Building Maintenance/Repair	9,000	8,921	7,500
04-07100-8200	Vehicle Repair	4,000	3,149	4,000
04-07100-8500	Real Estate Taxes	7,700	6,783	7,000
04-07100-8600	Land Rental	200	25	200
04-07100-9300	Property Liability Insurance	1,600	1,342	1,300
04-07100-9700	New Equipment	1,000	959	1,000
04-07100-9900	Retiree Benefits	2,400	2,274	2,300

TOTAL FARM

331,600

289,062

331,500

FARM SPECIALS

04-09257-9702	Vacuum System	0	9,150	0
04-09257-9712	Manure Spreader	13,500	13,500	0
04-09257-9713	Used Truck	0	0	6,000
04-09257-9714	Riverbank Repair	0	0	5,000

TOTAL FARM SPECIALS

13,500

22,650

11,000

FEDERAL FUNDS

05-08100-3300	CDBG: Economic Development	500,000	0	500,000
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TOTAL FEDERAL FUNDS

500,000

0

500,000

UNINCORPORATED PLACES

GENERAL GOVERNMENT

06-09500-0100	Commissioners' Salaries	2,550	2,550	2,550
06-09500-0200	Employees' Salaries	20,000	18,012	18,200
06-09500-0300	County Administrative Assistant	0	0	35,000
06-09500-0900	Longevity Pay	200	223	300
06-09500-1000	Social Security (FICA)	1,700	1,496	4,300
06-09500-1100	Life Insurance	50	4	50
06-09500-1200	Health Insurance	3,000	3,052	9,600
06-09500-1300	Retirement	2,100	1,228	4,200
06-09500-1400	Worker's Compensation	2,500	1,804	4,900
06-09500-1700	Education and Conferences	500	170	1,000
06-09500-2100	Contracted Services	5,000	4,073	56,900
06-09500-2200	Tax Map Maintenance	1,600	1,109	1,600
06-09500-2300	Legal Services	500	200	500
06-09500-2400	Audit Expense	3,700	3,570	3,600

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	APPROVED 2006 BUDGET	12/31/06 EXPENDITURES	PROPOSED 2007 BUDGET
06-09500-3600	Office Supplies and Expenses	1,500	1,032	1,500
06-09500-3700	Printing Expense	500	231	500
06-09500-3800	Dues and Memberships	1,700	1,978	2,100
06-09500-7000	Travel	1,000	1,180	2,000
06-09500-8200	Equipment Repair/Maintenance Contracts	6,100	4,256	4,400
06-09500-9300	Property Liability Insurance	100	16	100
06-09500-9700	New Equipment	7,000	4,068	4,000
TOTAL GENERAL GOVERNMENT		61,300	50,252	157,300
CEMETERIES				
06-09501-2917	Cemetery Maintenance: Wentworth Loc	500	408	500
TOTAL CEMETERIES		500	408	500
PLANNING AND ZONING				
06-09510-2300	Professional Services	5,000	2,149	5,000
06-09510-3700	Printing Expense	3,000	0	3,000
06-09510-6700	Advertising	500	217	500
06-09510-7000	Travel	1,000	1,212	1,200
TOTAL PLANNING AND ZONING		9,500	3,579	9,700
FOREST AND LANDS MANAGEMENT				
06-09520-2901	Contracted Services: Atkinson/Gilmanton	2,400	2,400	1,600
06-09520-2902	Contracted Services: Bean's Purchase	8,150	8,150	5,433
06-09520-2903	Contracted Services: Cambridge	6,350	6,350	4,233
06-09520-2920	Contracted Services: Chandler's Purchase	250	250	167
06-09520-2904	Contracted Services: Crawford's Purchase	1,000	1,000	667
06-09520-2905	Contracted Services: Dix's Grant	2,500	2,500	1,667
06-09520-2906	Contracted Services: Dixville	6,100	6,100	4,067
06-09520-2907	Contracted Services: Erving's Grant	450	450	300
06-09520-2908	Contracted Services: Green's Grant	500	500	333
06-09520-2909	Contracted Services: Martin's Location	450	450	300
06-09520-2910	Contracted Services: Millsfield	5,700	5,700	3,800
06-09520-2911	Contracted Services: Odell	5,400	5,400	3,600
06-09520-2912	Contracted Services: Pinkham's Grant	500	500	333
06-09520-2913	Contracted Services: Sargent's Purchase	3,150	3,150	2,100
06-09520-2914	Contracted Services: Second College Grant	5,200	5,200	3,467
06-09520-2915	Contracted Services: Success	7,300	7,300	4,867
06-09520-2916	Contracted Services: Thompson/Meserve	2,300	2,300	1,533
06-09520-2917	Contracted Services: Wentworth Location	2,300	2,300	1,533
TOTAL FOREST AND LANDS MGMT		60,000	60,000	40,000

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	APPROVED 2006 BUDGET	12/31/06 EXPENDITURES	PROPOSED 2007 BUDGET
PUBLIC SAFETY				
06-09530-4108	Police: Green's Grant	300	302	300
06-09530-4112	Police: Pinkham's Grant	700	704	700
TOTAL PUBLIC SAFETY		1,000	1,005	1,000
DISPATCH SERVICES				
06-09531-2906	Dispatch Services: Dixville	1,000	1,000	1,000
06-09531-2910	Dispatch Services: Millsfield	1,000	1,000	1,000
06-09531-2917	Dispatch Services: Wentworth Location	1,000	1,000	1,000
TOTAL DISPATCH SERVICES		3,000	3,000	3,000
FIRE PROTECTION SERVICES				
06-09532-2903	Fire: Cambridge	500	0	500
06-09532-2904	Fire: Crawford's Purchase	1,000	940	1,000
06-09532-2906	Fire: Dixville	1,000	1,157	1,000
06-09532-2908	Fire: Green's Grant	3,000	340	3,000
06-09532-2909	Fire: Martin's Location	1,000	0	500
06-09532-2910	Fire: Millsfield	1,000	0	1,000
06-09532-2911	Fire: Odell	1,000	0	1,000
06-09532-2912	Fire: Pinkham's Grant	7,500	1,540	6,000
06-09532-2913	Fire: Sargent's Purchase	1,000	0	1,000
06-09532-2915	Fire: Success	3,500	3,000	3,500
06-09532-2916	Fire: Thompson/Meserve Purchase	1,000	1,535	1,000
06-09532-2917	Fire: Wentworth Location	1,000	0	1,000
TOTAL FIRE PROTECTION SERVICES		22,500	8,512	20,500
BRIDGES AND ROADS				
06-09540-2910	Bridges and Roads: Millsfield	2,500	2,489	12,500
06-09540-2915	Bridges and Roads: Success	2,500	2,500	2,500
TOTAL BRIDGES AND ROADS		5,000	4,989	15,000
SANITATION				
06-09550-2908	Solid Waste: Green's Grant	3,900	2,221	3,200
06-09550-2912	Solid Waste: Pinkham's Grant	19,000	10,391	15,000
06-09550-2913	Solid Waste: Sargent's Purchase	1,000	214	500
06-09550-2915	Solid Waste: Success	1,500	1,341	2,500
06-09551-2903	Solid Waste: Cambridge	4,200	2,907	4,200
06-09551-2905	Solid Waste: Dix's Grant	1,100	581	1,100

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	APPROVED 2006 BUDGET	12/31/06 EXPENDITURES	PROPOSED 2007 BUDGET
06-09551-2910	Solid Waste: Millsfield	4,100	2,907	4,100
06-09551-2914	Solid Waste: Second College Grant	900	581	900
06-09551-2917	Solid Waste: Wentworth Location	7,000	4,652	7,000
TOTAL SANITATION		42,700	25,796	38,500
HEALTH				
06-09560-2408	Ambulance: Green's Grant	6,800	6,462	7,400
06-09560-2409	Ambulance: Martin's Location	1,600	1,503	1,600
06-09560-2412	Ambulance: Pinkham's Grant	8,800	7,121	8,200
06-09561-2404	Ambulance: Crawford's Purchase	100	75	100
06-09561-2413	Ambulance: Sargent's Purchase	650	630	650
06-09561-2416	Ambulance: Thompson/Meserve Purchase	800	795	800
06-09562-2401	Ambulance: Atkinson/Gilmanton	400	400	400
06-09562-2403	Ambulance: Cambridge	400	400	400
06-09563-2405	Ambulance: Dix's Grant	400	400	400
06-09563-2406	Ambulance: Dixville	2,200	1,275	1,300
06-09563-2410	Ambulance: Millsfield	700	400	400
06-09563-2414	Ambulance: Second College Grant	400	400	400
06-09563-2417	Ambulance: Wentworth Location	950	400	400
TOTAL HEALTH		24,200	20,261	22,450
WELFARE				
06-09570-2106	Welfare: Dixville	100	0	100
06-09570-2117	Welfare: Wentworth Location	5,000	1,822	2,000
TOTAL WELFARE		5,100	1,822	2,100
EDUCATION				
06-09580-1703	Tuition: Cambridge - Elementary	8,900	649	0
06-09580-1706	Tuition: Dixville - Elementary	12,000	5,798	35,700
06-09580-1710	Tuition: Millsfield - Elementary	35,000	20,993	40,000
06-09580-1717	Tuition: Wentworth - Elementary	26,700	15,147	30,000
06-09580-1806	Tuition: Dixville - Secondary	0	0	4,100
06-09581-7003	Transportation: Cambridge - Elementary	3,500	1,337	0
06-09581-7006	Transportation: Dixville - Elementary	7,000	5,806	7,800
06-09581-7010	Transportation: Millsfield - Elementary	7,000	6,609	6,800
06-09581-7017	Transportation: Wentworth - Elementary	7,000	7,558	9,000
06-09581-8006	Transportation: Dixville - Secondary	0	0	500
06-09583-2806	Special Services: Dixville - Elementary	1,500	1,250	9,800
06-09583-2906	Special Services: Dixville - Secondary	0	0	7,500
TOTAL EDUCATION		108,600	65,146	151,200

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	APPROVED 2006 BUDGET	12/31/06 EXPENDITURES	PROPOSED 2007 BUDGET
COUNTY TAXES				
06-09590-5301	County Tax: Atkinson/Gilmanton	2,800	2,387	2,400
06-09590-5321	County Tax: Bean's Grant	50	1	50
06-09590-5302	County Tax: Bean's Purchase	150	60	50
06-09590-5303	County Tax: Cambridge	27,500	26,104	26,100
06-09590-5320	County Tax: Chandler's Purchase	200	120	150
06-09590-5304	County Tax: Crawford's Purchase	600	531	550
06-09590-5305	County Tax: Dix's Grant	3,200	2,958	3,000
06-09590-5306	County Tax: Dixville	80,900	76,036	76,100
06-09590-5307	County Tax: Erving's Grant	400	294	300
06-09590-5308	County Tax: Green's Grant	14,800	14,382	14,400
06-09590-5322	County Tax: Kilkenny	100	33	50
06-09590-5309	County Tax: Martin's Location	100	70	50
06-09590-5310	County Tax: Millsfield	20,500	20,352	20,400
06-09590-5311	County Tax: Odell	7,900	7,395	7,400
06-09590-5312	County Tax: Pinkham's Grant	11,400	10,752	10,800
06-09590-5313	County Tax: Sargent's Purchase	12,900	7,749	7,800
06-09590-5314	County Tax: Second College Grant	5,900	4,845	4,900
06-09590-5315	County Tax: Success	26,700	25,513	25,600
06-09590-5316	County Tax: Thompson/Meserve Purchase	21,400	17,939	18,000
06-09590-5317	County Tax: Wentworth Location	29,900	28,099	28,100
TOTAL COUNTY TAXES		267,400	245,620	246,200
STATE EDUCATION TAXES				
06-09595-5301	State Education Tax: Atkinson/Gilmanton	1,700	0	1,652
06-09595-5302	State Education Tax: Bean's Purchase	50	0	37
06-09595-5303	State Education Tax: Cambridge	16,100	0	16,049
06-09595-5320	State Education Tax: Chandler's Purchase	100	0	70
06-09595-5304	State Education Tax: Crawford's Purchase	400	0	325
06-09595-5305	State Education Tax: Dix's Grant	2,000	0	1,947
06-09595-5306	State Education Tax: Dixville	47,100	0	47,023
06-09595-5307	State Education Tax: Erving's Grant	250	0	222
06-09595-5308	State Education Tax: Green's Grant	8,800	0	8,713
06-09595-5310	State Education Tax: Millsfield	12,300	0	12,259
06-09595-5311	State Education Tax: Odell	4,700	0	4,680
06-09595-5312	State Education Tax: Pinkham's Grant	6,400	0	6,391
06-09595-5313	State Education Tax: Sargent's Purchase	7,500	0	7,496
06-09595-5314	State Education Tax: Second College Grant	3,500	0	3,408
06-09595-5315	State Education Tax: Success	15,700	0	15,607
06-09595-5316	State Education Tax: Thompson/Meserve	12,500	0	12,447
06-09595-5317	State Education Tax: Wentworth Location	17,100	0	17,074
TOTAL STATE EDUCATION TAXES		156,200	0	155,400

**COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS**

ACCOUNT #	DESCRIPTION	APPROVED 2006 BUDGET	12/31/06 EXPENDITURES	PROPOSED 2007 BUDGET
CONTINGENCY ACCOUNTS				
06-09800-1003	Contingency Account: Cambridge	5,000	0	5,000
06-09800-1006	Contingency Account: Dixville	5,000	0	5,000
06-09800-1008	Contingency Account: Green's Grant	5,000	0	5,000
06-09800-1010	Contingency Account: Millsfield	5,000	0	5,000
06-09800-1012	Contingency Account: Pinkham's Grant	5,000	0	5,000
06-09800-1015	Contingency Account: Success	5,000	0	5,000
06-09800-1017	Contingency Account: Wentworth Location	5,000	0	5,000
TOTAL CONTINGENCY ACCOUNTS		35,000	0	35,000
TOTAL UNINCORPORATED PLACES		802,000	490,389	897,850

COÖS COUNTY RECYCLING CENTER

07-09100-0100	Supervisor Salary	41,400	41,447	47,700
07-09100-0900	Longevity Pay	0	0	400
07-09100-1000	Social Security (FICA)	700	535	800
07-09100-1100	Life Insurance	25	16	25
07-09100-1200	Health Insurance	14,100	13,168	15,900
07-09100-1300	Retirement	3,900	4,027	5,300
07-09100-1400	Worker's Compensation	2,000	1,048	1,400
07-09100-1500	Unemployment Insurance	25	18	25
07-09100-3700	Gasoline/Diesel	5,400	4,817	5,400
07-09100-3900	Recycling Supplies and Expenses	6,250	5,442	7,000
07-09100-6100	Electricity	2,000	1,945	2,000
07-09100-6500	Fuel	3,000	2,260	3,000
07-09100-6800	Communications	450	428	450
07-09100-7900	Equipment Repairs and Expenses	6,500	7,118	7,500
07-09100-8100	Building/Grounds Maintenance	5,250	4,947	6,000
07-09100-9300	Property Liability Insurance	700	678	800
07-09100-9700	New Equipment	27,000	24,104	0
TOTAL RECYCLING CENTER		118,700	111,999	103,700

TRANSFER STATION

08-09200-0100	Operator's Salary	16,300	16,186	17,400
08-09200-0900	Longevity Pay	0	0	150
08-09200-1000	Social Security (FICA)	1,300	1,203	1,400
08-09200-1300	Retirement	50	59	150
08-09200-1400	Worker's Compensation	700	426	600
08-09200-1500	Unemployment Insurance	50	7	50
08-09200-3900	Transfer Station Supplies and Expenses	400	243	400
08-09200-6100	Electricity	600	473	600

COÖS COUNTY
BUDGET PROPOSAL - APPROPRIATIONS

ACCOUNT #	DESCRIPTION	APPROVED 2006 BUDGET	12/31/06 EXPENDITURES	PROPOSED 2007 BUDGET
08-09200-6500	Fuel	400	256	400
08-09200-6800	Communications	450	415	400
08-09200-7900	Equipment Repairs and Expenses	200	0	200
08-09200-9300	Property Liability Insurance	50	14	50
TOTAL TRANSFER STATION		20,500	19,283	21,800
TOTAL APPROPRIATIONS		26,441,600	24,029,596	27,495,950

BUDGET PROPOSAL - REVENUES

**COÖS COUNTY
BUDGET PROPOSAL - ESTIMATED REVENUE**

ACCOUNT #	DESCRIPTION	APPROVED 2006 BUDGET	12/31/06 REVENUES	PROPOSED 2007 BUDGET
WEST STEWARTSTOWN NURSING HOSPITAL				
SERVICES TO RESIDENTS				
01-05021-0000	Medicaid New Hampshire	3,470,500	3,183,902	3,421,900
01-05022-0000	Private Pay	467,200	628,071	496,400
01-05023-0000	Medicaid Other States	97,700	75,350	99,100
01-05029-0000	Respite Care: Medicaid	1,500	0	500
01-05030-0000	Respite Care: Private	1,500	0	500
TOTAL SERVICES TO RESIDENTS		4,038,400	3,887,323	4,018,400
SERVICES TO OTHERS				
01-05040-0000	Sale of Meals: Employees	8,000	8,393	8,300
01-05041-0000	Sale of Meals: Guests	1,000	1,128	1,000
01-05042-0000	Sale of Meals: Inmates	173,000	171,659	170,000
01-05043-0000	Sale of Meals: DOC/Farm Staff	19,100	14,794	16,900
01-05044-0000	Laundry Services: DOC	12,000	12,736	12,700
01-05045-0000	Maintenance Services: DOC	5,500	6,184	6,000
01-05046-0000	Administrative Services: DOC/Farm	12,600	13,764	13,000
TOTAL SERVICES TO OTHERS		231,200	228,658	227,900
QUALITY INCENTIVE PROGRAM				
01-05050-0000	NH Quality Incentive Payment	825,000	954,438	940,000
TOTAL QUALITY INCENTIVE PROGRAM		825,000	954,438	940,000
TOTAL WS NURSING HOSPITAL		5,094,600	5,070,419	5,186,300
BERLIN NURSING HOME				
02-05521-0000	Medicaid New Hampshire	4,314,900	4,197,048	4,390,500
02-05522-0000	Private Pay	434,300	746,980	434,300
02-05524-0000	Sale of Meals: Guests	1,800	2,711	1,800
02-05525-0000	Sale of Meals: Employees	7,500	7,433	7,500
02-05526-0000	Miscellaneous Income	0	0	0
02-05527-0000	Wellness Grant	4,000	4,000	0
02-05540-0000	Insurance Loss of Business	0	16,317	0
02-05550-0000	NH Quality Incentive Payment	999,000	1,246,420	1,300,000
TOTAL BERLIN NURSING HOME		5,761,500	6,220,909	6,134,100

**COÖS COUNTY
BUDGET PROPOSAL - ESTIMATED REVENUE**

ACCOUNT #	DESCRIPTION	APPROVED 2006 BUDGET	12/31/06 REVENUES	PROPOSED 2007 BUDGET
COUNTY GOVERNMENT				
TAXES AND SERVICES				
03-04000-0001	Medicaid Proportional Payment	986,300	986,308	950,000
03-04001-0000	County Tax	9,963,050	9,963,050	10,834,400
TOTAL TAXES AND SERVICES		10,949,350	10,949,358	11,784,400
REGISTER OF DEEDS				
03-04011-0000	Register of Deeds Fees	305,000	478,556	305,000
03-04011-0001	Deeds: Surcharge Account	20,600	20,600	20,000
TOTAL REGISTER OF DEEDS		325,600	499,156	325,000
SHERIFF'S DEPARTMENT				
03-04010-0000	Sheriff: Court Security	92,100	88,766	92,100
03-04012-0100	Sheriff: Forest Service Contracts	26,500	25,284	26,500
03-04012-0300	Sheriff: Special Details	20,000	10,696	15,500
03-04012-0400	Sheriff: Dillon Patrols	17,500	11,844	17,500
03-04014-0000	Sheriff: Juvenile Transports	18,000	15,217	18,000
03-04015-0000	Sheriff: Civil Process Fees	61,000	62,879	62,000
03-04020-0000	Sheriff: Grants	104,100	104,592	10,000
TOTAL SHERIFF'S DEPARTMENT		339,200	319,279	241,600
VICTIM/WITNESS ADVOCACY PROGRAM				
03-04013-0100	Victim/Witness Advocacy Program	30,000	31,437	30,000
TOTAL VICTIM/WITNESS ADVOCACY		30,000	31,437	30,000
COUNTY ATTORNEY				
03-04013-0200	Prosecutor's Grant	25,000	5,750	7,000
TOTAL COUNTY ATTORNEY		25,000	5,750	7,000
CORRECTIONS DEPARTMENT				
03-06040-0000	Corrections: Board and Room	50	526	100
03-06041-0000	Corrections: Electronic Monitoring Fees	10,800	9,969	9,000
03-06090-0000	Corrections: Miscellaneous Income	15,000	18,175	15,000
TOTAL CORRECTIONS DEPARTMENT		25,850	28,671	24,100

COÖS COUNTY
BUDGET PROPOSAL - ESTIMATED REVENUE

ACCOUNT #	DESCRIPTION	APPROVED 2006 BUDGET	12/31/06 REVENUES	PROPOSED 2007 BUDGET
INVESTMENTS				
03-09061-0000	Interest: Savings and CD's	100,000	225,417	120,000
03-09062-0000	Interest: Delinquent Taxes	100	922	500
03-09064-0000	Interest: Workers' Compensation	7,000	0	5,000
	TOTAL INVESTMENTS	107,100	226,339	125,500
STATE ASSISTANCE PROGRAMS				
03-09072-0000	DCYF Incentive Funds	143,100	143,070	143,100
	TOTAL STATE ASSISTANCE PROGRAMS	143,100	143,070	143,100
OTHER REVENUES				
03-09093-0000	Federal Lands: PILT	130,200	132,485	132,500
03-09096-0000	Transfer from Facility Fund	0	9,150	0
03-09097-0000	Refunds: Prior Year Expense	52,700	56,443	30,000
03-09098-0000	Miscellaneous Income	500	12,922	500
03-09099-0000	Surplus to Reduce Taxes	1,750,000	1,750,000	1,578,700
	TOTAL OTHER REVENUES	1,933,400	1,961,000	1,741,700
	TOTAL COUNTY GOVERNMENT	13,878,600	14,164,059	14,422,400
FARM				
04-07050-0000	Sale of Milk	250,600	210,540	216,000
04-07052-0000	Sale of Livestock	10,000	13,920	10,000
04-07053-0000	Sale of Produce	100	0	100
04-07059-0000	Miscellaneous Income	3,000	3,533	3,000
	TOTAL FARM	263,700	227,993	229,100
FEDERAL FUNDS				
05-08006-0000	CDBG: Economic Development	500,000	0	500,000
	TOTAL FEDERAL FUNDS	500,000	0	500,000

**COÖS COUNTY
BUDGET PROPOSAL - ESTIMATED REVENUE**

ACCOUNT #	DESCRIPTION	APPROVED 2006 BUDGET	12/31/06 REVENUES	PROPOSED 2007 BUDGET
UNINCORPORATED PLACES				
MOTOR VEHICLE FEES				
06-09600-1103	MV Fees: Cambridge	1,200	3,179	1,700
06-09600-1106	MV Fees: Dixville	10,000	10,288	5,000
06-09600-1108	MV Fees: Green's Grant	6,500	5,528	6,500
06-09600-1110	MV Fees: Millsfield	2,300	2,977	2,300
06-09600-1112	MV Fees: Pinkham's Grant	6,700	6,140	6,500
06-09600-1115	MV Fees: Success	100	0	0
06-09600-1117	MV Fees: Wentworth Location	5,200	9,204	6,500
TOTAL MOTOR VEHICLE FEES		32,000	37,316	28,500
NEW HAMPSHIRE SHARED REVENUES				
06-09600-1201	NH Shared Revenues: Atkinson/Gilmanton	40	40	40
06-09600-1202	NH Shared Revenues: Bean's Purchase	550	550	550
06-09600-1203	NH Shared Revenues: Cambridge	360	360	360
06-09600-1204	NH Shared Revenues: Crawford's Purchase	90	90	90
06-09600-1205	NH Shared Revenues: Dix's Grant	90	90	90
06-09600-1206	NH Shared Revenues: Dixville	1,250	1,250	1,250
06-09600-1207	NH Shared Revenues: Erving's Grant	40	40	40
06-09600-1208	NH Shared Revenues: Green's Grant	140	140	140
06-09600-1209	NH Shared Revenues: Martin's Location	40	40	40
06-09600-1210	NH Shared Revenues: Millsfield	450	450	450
06-09600-1211	NH Shared Revenues: Odell	400	400	400
06-09600-1212	NH Shared Revenues: Pinkham's Grant	450	450	450
06-09600-1213	NH Shared Revenues: Sargent's Purchase	400	400	400
06-09600-1214	NH Shared Revenues: Second College Grant	180	180	180
06-09600-1215	NH Shared Revenues: Success	630	630	630
06-09600-1216	NH Shared Revenues: Thompson/Meserve	450	450	450
06-09600-1217	NH Shared Revenues: Wentworth Location	740	829	740
TOTAL NH SHARED REVENUES		6,300	6,389	6,300
ROOMS AND MEALS TAX				
06-09600-1303	Rooms and Meals Tax: Cambridge	350	387	350
06-09600-1306	Rooms and Meals Tax: Dixville	1,000	1,045	1,000
06-09600-1310	Rooms and Meals Tax: Millsfield	500	503	500
06-09600-1317	Rooms and Meals Tax: Wentworth Location	1,350	1,471	1,350
TOTAL ROOMS AND MEALS TAX		3,200	3,406	3,200

**COÖS COUNTY
BUDGET PROPOSAL - ESTIMATED REVENUE**

ACCOUNT #	DESCRIPTION	APPROVED 2006 BUDGET	12/31/06 REVENUES	PROPOSED 2007 BUDGET
PROPERTY TAXES				
06-09600-1401	Property Taxes: Atkinson/Gilmanton	0	0	0
06-09600-1406	Property Taxes: Dixville	0	39,695	0
06-09600-1407	Property Taxes: Erving's Grant	0	0	0
06-09600-1408	Property Taxes: Green's Grant	0	9,430	0
06-09600-1410	Property Taxes: Millsfield	0	0	0
06-09600-1412	Property Taxes: Pinkham's Grant	0	8,242	0
06-09600-1413	Property Taxes: Sargent's Purchase	0	0	0
06-09600-1415	Property Taxes: Success	0	0	0
06-09600-1416	Property Taxes: Thompson/Meserve	0	(5,838)	0
06-09600-1417	Property Taxes: Wentworth Location	0	10,450	0
TOTAL PROPERTY TAXES		0	61,979	0
TIMBER TAXES				
06-09600-1501	Timber Taxes: Atkinson/Gilmanton	20,000	23,531	12,000
06-09600-1502	Timber Taxes: Bean's Purchase	2,000	1,487	0
06-09600-1503	Timber Taxes: Cambridge	100,000	113,159	80,000
06-09600-1505	Timber Taxes: Dix's Grant	5,000	2,146	15,000
06-09600-1506	Timber Taxes: Dixville	20,000	19,484	25,000
06-09600-1507	Timber Taxes: Erving's Grant	0	12,523	0
06-09600-1509	Timber Taxes: Martin's Location	5,000	16,896	0
06-09600-1510	Timber Taxes: Millsfield	90,000	44,070	40,000
06-09600-1511	Timber Taxes: Odell	20,000	32,872	0
06-09600-1514	Timber Taxes: Second College Grant	20,000	30,571	15,000
06-09600-1515	Timber Taxes: Success	100,000	154,751	93,000
06-09600-1517	Timber Taxes: Wentworth Location	25,000	64,845	55,000
06-09600-1524	Timber Taxes: National Forest Places	0	5,420	0
TOTAL TIMBER TAXES		407,000	521,755	335,000
PAYMENTS IN LIEU OF TAXES				
06-09600-1606	State PILT: Dixville	100	36	50
06-09600-1612	AMC PILT: Pinkham's Grant	0	7,459	0
06-09600-1613	AMC PILT: Sargent's Purchase	0	0	0
06-09600-1615	AVRRDD PILT: Success	0	0	0
06-09600-1617	State PILT: Wentworth Location	300	196	150
TOTAL PILTS		400	7,691	200

**COÖS COUNTY
BUDGET PROPOSAL - ESTIMATED REVENUE**

ACCOUNT #	DESCRIPTION	APPROVED 2006 BUDGET	12/31/06 REVENUES	PROPOSED 2007 BUDGET
EXCAVATION TAXES				
06-09600-1715	Excavation Taxes: Success	0	233	0
TOTAL EXCAVATION TAXES		0	233	0
FEDERAL PAYMENT IN LIEU OF TAXES				
06-09600-1821	Federal PILT: Bean's Grant	100	100	100
06-09600-1802	Federal PILT: Bean's Purchase	11,000	11,000	11,000
06-09600-1820	Federal PILT: Chandler's Purchase	600	600	600
06-09600-1804	Federal PILT: Crawford's Purchase	3,600	3,600	3,600
06-09600-1808	Federal PILT: Green's Grant	3,100	3,135	3,100
06-09600-1822	Federal PILT: Kilkenney	100	100	100
06-09600-1809	Federal PILT: Martin's Location	1,100	1,100	1,100
06-09600-1812	Federal PILT: Pinkham's Grant	3,500	3,521	3,500
06-09600-1813	Federal PILT: Sargent's Purchase	23,700	24,100	24,100
06-09600-1816	Federal PILT: Thompson/Meserve	16,600	16,893	16,900
TOTAL FEDERAL PILT		63,400	64,149	64,100
US FISH & WILDLIFE SERVICE - PILT				
06-09600-1903	USFWS PILT: Cambridge	600	679	700
06-09600-1917	USFWS PILT: Wentworth Location	6,500	7,306	7,300
TOTAL USFWS - PILT		7,100	7,985	8,000
PLANNING BOARD FEES				
06-09600-2101	Planning Board Fees: Atkinson/Gilmanton	0	10	0
06-09600-2103	Planning Board Fees: Cambridge	0	60	0
06-09600-2105	Planning Board Fees: Dix's Grant	0	0	0
06-09600-2106	Planning Board Fees: Dixville	0	25	0
06-09600-2107	Planning Board Fees: Erving's Grant	0	0	0
06-09600-2108	Planning Board Fees: Green's Grant	0	0	0
06-09600-2110	Planning Board Fees: Millsfield	0	465	0
06-09600-2111	Planning Board Fees: Odell	0	35	0
06-09600-2113	Planning Board Fees: Sargent's Purchase	0	0	0
06-09600-2114	Planning Board Fees: Second College Grant	0	0	0
06-09600-2115	Planning Board Fees: Success	0	145	0
06-09600-2116	Planning Board Fees: Thompson/Meserve	0	0	0
06-09600-2117	Planning Board Fees: Wentworth Location	0	157	0
TOTAL PLANNING BOARD FEES		0	897	0

COÖS COUNTY
BUDGET PROPOSAL - ESTIMATED REVENUE

ACCOUNT #	DESCRIPTION	APPROVED 2006 BUDGET	12/31/06 REVENUES	PROPOSED 2007 BUDGET
TRANSFERS AND TAXES				
06-09600-8100	Unincorporated Places School Tax	108,600	0	151,200
06-09600-8200	Unincorporated Places Municipal Tax	(249,600)	0	(100,250)
06-09600-8300	Unincorporated Places County Tax	267,400	0	246,200
06-09600-8800	Unincorporated Places State Education Tax	156,200	91,673	155,400
TOTAL TRANSFERS AND TAXES		282,600	91,673	452,550
UP INTEREST, FEES, COSTS ON TAXES				
06-09600-8306	UP Interest, Fees & Costs: Dixville	0	62	0
06-09600-8308	UP Interest, Fees & Costs: Green's Grant	0	0	0
06-09600-8309	UP Interest, Fees & Costs: Martin's Location	0	0	0
06-09600-8310	UP Interest, Fees & Costs: Millsfield	0	0	0
06-09600-8312	UP Interest, Fees & Costs: Pinkham's	0	0	0
06-09600-8313	UP Interest, Fees & Costs: Sargent's	0	0	0
06-09600-8314	UP Interest, Fees & Costs: Second College	0	0	0
06-09600-8315	UP Interest, Fees & Costs: Success	0	1,120	0
06-09600-8316	UP Interest, Fees & Costs: Thompson	0	0	0
06-09600-8317	UP Interest, Fees & Costs: Wentworth Loc	0	674	0
06-09600-8500	UP Interest on Special Revenue Fund	0	5,026	0
06-09600-8600	Sale of Documents	0	101	0
TOTAL UP INTEREST, FEES, COSTS		0	6,982	0
TOTAL UNINCORPORATED PLACES		802,000	810,455	897,850

COÖS COUNTY RECYCLING CENTER

07-09051-0000	Interest on Equipment Fund	0	1,826	0
07-09052-0000	Municipal Reimbursements	35,200	35,199	35,200
07-09053-0000	Transfer from Savings	22,000	17,307	7,000
07-09055-0000	Sale of Cardboard/Newspapers/Magazines	0	22,710	0
07-09056-0000	Sale of Aluminum/Tin	0	18,330	0
07-09057-0000	Sale of Plastics	0	18,488	0
07-09058-0000	Sale of Returnables	0	11,304	0
07-09059-0000	Surplus to Reduce Municipal Reimbursement	61,500	61,500	61,500
TOTAL RECYCLING CENTER		118,700	186,664	103,700

COÖS COUNTY
BUDGET PROPOSAL - ESTIMATED REVENUE

ACCOUNT #	DESCRIPTION	APPROVED 2006 BUDGET	12/31/06 REVENUES	PROPOSED 2007 BUDGET
TRANSFER STATION				
08-09080-0000	Town Reimbursements	22,500	22,500	22,500
	TOTAL TRANSFER STATION	22,500	22,500	22,500
TOTAL REVENUES		26,441,600	26,702,999	27,495,950

COÖS COUNTY DELEGATION
North Country Resource Center, Lancaster, NH
February 6, 2006

Present: Representatives Frederick King, Renney Morneau, Bill Remick, Herbert Richardson, Eric Stohl, Robert Theberge, John Tholl, Jr.; Commissioner Burnham Judd, County Administrator Suzanne Collins, Nursing Home Administrator Jeannette Morneau, CEDC Director Peter Riviere, and members of the press.

Chairman John Tholl called the meeting to order at 9:30 a.m. Clerk Frederick King called the roll with seven of the 11 member delegation present.

Representative Remick made a motion to approve the minutes of December 3, 2005. Representative King seconded the motion. There being no comments or corrections, the Chairman called for a roll call vote on the motion. All members voted in the affirmative.

Chairman Tholl took up the 4th Quarter Financial Statements presented by the Commissioners. The Chairman read the expenditure totals for each fund.

Representative King noted that the two nursing homes had under-expended their budgets by some \$910,000. He noted that this amount will accrue to surplus.

Representative King remarked that the State Assistance Program budget was 99.99% expended. He wondered if it was good budgeting. Sue Collins explained the unforeseen additional costs in Old Age Assistance (OAA) and Aid to the Permanently & Totally Disabled (APTD) that had been approved by the legislature effective July 1, 2005. OAA medical charges increased from \$6 per case to \$23 per case and APTD medical charges increased from \$23 per case to \$52 per case. This caused a shortfall in these two line items and an emergency budget transfer had been approved to cover just the amount needed. The funds had been transferred from various line items in the Children, Youth and Families budget. Representative King stated that HB638, a bill that had just passed the House, would roll back these medical charges to the old \$6 and \$23 rates and would refund the counties for the additional costs paid since July 1, 2005. He stated that although he was unsuccessful in the House in getting the county's role in paying 25% of Provider Payments eliminated, he was trying to accomplish this in the Senate.

Representative King asked if the County was familiar with GASB Statement 45. Sue Collins responded yes and explained that this most recent statement from the Governmental Accounting Standards Board would require Coös County, as an employer of 200 employees or greater, to project the long term liability of its retiree benefits including health insurance and life insurance. In order to project future costs, it would be necessary to engage an actuary. Sue explained that this information would be required beginning in the county financial audit of 2008.

Representative Stohl expressed appreciation to Sue Collins for managing the Department of Corrections during the absence of the Superintendent. He indicated that she had tackled some problems and corrected them. He noted that at the end of 2005, there was a budget balance of approximately \$100,000.

Chairman Tholl read the balance of the expenditure statement and there were no further questions. Representative King congratulated the nursing homes for living well within their budgets.

In response to a question about the surplus at the end of 2005, Sue Collins distributed the Analysis of Surplus 12/31/2005. She indicated that surplus for purpose of reducing taxes was generated by the nursing homes, the county operations and the farm. Fund balances for the unincorporated places and recycling center are not available. The unaudited fund balance after encumbrances for 2005 is \$1,759,181.62.

In reviewing the amounts encumbered, Sue Collins explained that \$48,205.27 was encumbered for skilled nursing services deductions. The counties maintain that they have no liability for certain skilled services and have filed for a declaratory judgment in Merrimack Superior Court. If the court does not find for the counties, this amount withheld in 2005 would have to be paid to the NH Department of Health & Human

Services (HHS). Similarly, \$12,003.21 was withheld for deductions made by Coös County for so-called dual case head billings. Representative King indicated that HHS had assured the fiscal committee that the case number problem will be rectified and then payment could be made by the counties.

Barbara Tetreault from the *Berlin Daily Sun* inquired about the amount of refund the county could expect from HB638 if it passed the Senate. Sue Collins replied \$71,300.

Representative Richardson stated his concerns with the 2006 budget versus the amount actually expended in 2005 and hoped Delegation subcommittees would meet to be a little more realistic. Representative King stated that he would be convening the nursing home and unincorporated places subcommittees.

Representative King made the motion to accept the Coös County revenue and expenditure statements for the quarter ended 12/31/05. Representative Morneau seconded the motion. A roll call vote was 6 in favor, none opposed. (Note: Rep. Remick had to leave the meeting prior to the vote.)

The Chairman then dealt with the Unincorporated Places financial statements. Both the expenditure and revenue statements were read. Representative King inquired if the state education tax law provision for places where there are 2 students or less had indeed meant that no taxes had been assessed. Sue Collins responded that the county had been spared paying over any state education taxes to the State.

In reference to revenue in the unincorporated places, Representative King asked if some of these places had large surpluses. Sue Collins replied that those places such as Success and Millsfield have substantial surpluses due to revenues from the timber yield tax. Commissioner Judd indicated that Cambridge is included in that list too.

Representative King made a motion to approve the 4th quarter financial statements for the Unincorporated Places. Representative Stohl seconded the motion. The roll call vote taken was 6 in favor and none opposed.

The Delegation then discussed various bills currently in the legislature.

Representative Theberge asked about HB1637-FN, an act reducing the timber tax. Sue Collins provided him with a copy of the bill and Representative Stohl indicated that his Municipal and County Government Committee will hold a public hearing on the bill on 2/9/06. Commissioner Judd stated that the Board of Commissioners is opposed to lowering the timber tax. Representative Stohl urged the Commissioners to send a letter to the Committee. Edith Tucker from *The Coös County Democrat* noted that the fiscal note states there will be no impact on county revenues although it does have an impact on the unincorporated places.

Representative Tholl spoke about HB627 relative to including persons 17 years old in the juvenile justice system. The bill moved from the Criminal Justice and Public Safety Committee to the Finance Committee where it was referred to Divisions I and III. Sue Collins stated that she understood that the NH Association of Counties Human Services Affiliate testified in favor of the bill but cautioned delegates that the Affiliate was not necessarily speaking for all of the counties on this issue. Representative Tholl cautioned that this bill has the potential to transfer large expenses to the counties in Sheriff's transportation costs as well as the high costs at YDC.

Representative Stohl was praised by Representative King for efficiently shepherding HB1402 relative to nonprofit entities that construct, maintain or improve trails for public recreational use. The bill was signed by the Governor last Friday and it will help give anyone who maintains recreational trails some protection from liability for personal injury or property damage in the absence of gross negligence or willful misconduct.

Representative King spoke about HB1631 relative to property taxation of certain property of the Appalachian Mountain Club. The public hearing is scheduled for 2/8/06. This bill if passed will subject the Highland Center in Carroll, the Pinkham Notch Visitor Center in Pinkham Notch and the Cardigan

Lodge in Alexandria to property taxes and a rooms & meals tax as these are resort properties that currently have an unfair advantage over competing resorts. The hut system would not be affected by this legislation.

Representative King recognized Representative Buzzell's campaign on the issue of Elder Abuse. He noted that the Department of Health & Human Services is beginning to respond. Representative Tholl stated that Representative Buzzell wrote to all the police departments in Coös County and found out that the number of reports of elderly abuse is very low.

Representative Richardson spoke about HB1474 that had recently been voted ought to pass in Committee. This bill that deals with unemployment contribution rates and benefits is the vehicle being used to counter the Department of Employment Security plan to close 5 unemployment offices including the office in Littleton. He noted that these office have great resources for the unemployed and with the recent closure of Groveton Paperboard and major layoffs in Littleton, it is a particularly bad time to be closing the Littleton office. He urged his colleagues to contact Senator Gallus.

Representative King distributed a worksheet tracking the costs and inmate population of the Coös County Department of Corrections since 1997. He asked if the Commissioners have thought of any way to address the outdated facility and wondered if the taxpayers will be faced with having to build a new facility.

Commissioner Judd replied that last week he and Commissioner Brady had attended a joint meeting with the Grafton and Sullivan County Commissioners. Grafton has a 100-bed facility with 120 inmates in it and they are exploring the concept of a regional facility. Commissioner Judd stated that he gives higher priority to the problems some counties have housing women inmates. He stated that last fall, the Superintendent of the Belknap County Department of Corrections indicated he was going to explore using the old Merrimack facility for a statewide women's prison. Commissioner Judd stated that in Coös we do not have the programs or available space for some inmates who might benefit from alternative programs. Commissioner Judd added that if Coös were to build a facility, Berlin would provide the best location since nearly 75% of inmates are from that region.

Representative King noted that the Coös Department of Corrections census stays steady around an average of 33 and this is reflective of the lack of growth in the county population.

Commissioner Judd added that he has met with 3 of the State Corrections Commissioners and 2 of the former Commissioners looked favorably at putting an addition on the Northern Correction Facility for the county. Barbara Tetreault inquired if the County is actively talking to the State about being included in the build out of the facility in Berlin. Representative King indicated there is a reluctance to consider this in the legislature because many counties have expended big money to build new facilities. Representative Tholl indicated that the Criminal Justice Committee does not support this concept and is not in favor of mixing county inmates sentenced to 9 months with long term state prison inmates. In response, Representative King said that every other state builds regional facilities and holds these diverse populations in the same facility.

Representative Stohl recommended that any discussion regarding the future of the Coös County Corrections facility should be taken up by the Criminal Justice Subcommittee.

Peter Riviere presented his report for the Coös Economic Development Corp. He distributed the following documents:

- Organizational Goals 2006
- Economic Adjustment Strategy Draft Scope of Work and Cost Estimates
- Coös Economic Adjustment Strategy (EAS) Pre-Application.

Peter stated that based on the job losses on the west side of the county this year that the area is eligible for a planning grant. Both North Country Council and CEDC are pursuing this.

Peter reported that the CDBG Ethan Allen project is going through Vermont Act 248 technical review with Vermont Electric Cooperative as the lead agency. The project is still on schedule for May/June with the power generation equipment to go on line in July.

Peter talked about the progress in getting a tower on Mt. Orne in Lancaster for communications. Additionally, there is a marketing survey in the works that will address how to brand the county. Peter then spoke about the on-going timber industry study and that by July, CEDC will have a lot of raw data on the timber industry that will help answer whether this area can support the wood demands of the Berlin mills and still attract new industry such as a wood pellet manufacturer.

Peter indicated that he continues to work on developing a single cohesive economic development unit for the entire county.

Representative Stohl asked for the latest news on the Colebrook computer company - Knowledge Fusion. Peter indicated that 12 new employees were hired and trained. As far as the electronics, the two communications towers are complete as well as associated bomb proof shelters. The spec building in Colebrook has been studied and cost estimates for retrofitting are being prepared by a local general contractor. Representative Stohl said he understands that the 12 new employees have not been trained, that they are still on hold and that negotiations on the spec building just got going two weeks ago. Peter affirmed what Representative Stohl stated.

Chairman Tholl moved on to other business.

Commissioner Judd stated that the Board of Commissioners had voted to accept a conservation easement in Berlin/Success on lands owned by the Androscoggin Valley Regional Refuse Disposal District. As he was absent at the Commissioners meeting when the vote was taken, he had inquired why the AVRRDD had given 600 acres in mitigation, 10 times the area required. The AVRRDD Director had informed him that the District did not need that area and that it was a natural wildlife corridor. Commissioner Judd indicated that future snowmobiling trails is a question in his mind as the proposed easement prohibits any vehicular travel. He asked how the members of the Delegation felt about it.

Representative King stated he would rather see the County hold the easement than an environmental organization. He advised that the county take the easement and try to modify it later if the need arises. Representative Stohl stated that Fish & Game had recently sold an easement to The Nature Conservancy. Representative King was curious why the AVRRDD Board members supported an easement with such restrictions and stipulations since that Board is made up of local people.

Representative Stohl doubted that the Commissioners have the ability to accept the easement. An easement is a transfer of real estate and by statute the County Delegation is the body authorized to buy and sell real estate on behalf of the county. He stated the Delegation needs to know the stipulations of the easement. Representative Tholl also stated he would rather see the easement in the hands of the county than another organization. Commissioner Judd stated that when the County receives a copy, it will be distributed to members of the Delegation and that the Commissioners and the Delegation will work it out together.

Commissioner Judd expressed his concern with holding the public hearing on the annual budget in December before final figures have been determined for the current fiscal year. He urged the Delegation to consider legislation that would enable the county to hold a public hearing on the budget in February after the books are closed. He stated that a public hearing could be held between the 10th and 15th of February and then the budget could be finalized by the Delegation by early March.

Representative Tholl stated we would still need a meeting in December to act on the continuing resolutions.

Representative King scheduled meetings of the Nursing Home Subcommittee and the Unincorporated Places Subcommittee for February 20 at 5 p.m. in West Stewartstown.

Representative King made a motion to adjourn the meeting and Representative Stohl seconded the motion. All voted in favor and the meeting adjourned at 11:30 a.m.

Respectfully submitted,
Frederick W. King, Clerk

COÖS COUNTY DELEGATION
ANNUAL BUDGET MEETING
Coös County Nursing Hospital
W. Stewartstown, NH
March 11, 2006

Present: Representatives: John Tholl-Chair; Eric Stohl-Vice Chair; Frederick King-Clerk; Bernie Buzzell, Ed Mears, Scott Merrick, Bill Remick, Renney Morneau, Herbert Richardson, and Robert Theberge. Also present were County Commissioners Burnham "Bing" Judd and Tom Brady; County Administrator Suzanne Collins, County Attorney Pierre Morin, Sheriff Gerald Marcou, Chief Deputy Keith Roberge, Berlin Nursing Home Administrator Jeannette Morneau, Superintendent Norman Brown, Victim/Witness Advocate Jessica Adair, County Treasurer Donald Bisson, Administrative Assistant Linda Harris, representatives of agencies supported by the County, members of the press and the public.

Chairman Tholl called the meeting to order at 10:10 a.m. The roll was called by the clerk, Representative Fred King. There were 10 members present.

The Chair then asked for a motion to approve the delegation minutes of February 6, 2006. Rep. King made a motion, Rep. Stohl seconded. All approved on a voice vote 10-0.

The Chair asked Sue Collins, County Administrator, to review the changes to the budget since its presentation last December.

County Administrator Sue Collins welcomed members of the Delegation, the public and the press to the Annual Coös County Budget Meeting.

She explained that for members of the public, the Coös County Annual Report is available as well as a 4-page summary of the Commissioners' budget with the Board's recommendations. Three weeks ago the Delegation received a budget book that contained a recommended line item budget.

Sue stated that earlier in the week the County received pricing on health insurance premiums from another vendor that could lower significantly many line items in the budget including the amount to be raised by taxes. For that reason everyone was provided with a new agenda and a new 4-page summary updated from the budgets mailed 2/20/2006.

Since the Public Hearing in December, Administrators and Department Heads have revisited their budgets. The Delegation's subcommittees on Criminal Justice, Nursing Homes and the Unincorporated Places have met.

At the Public Hearing Sue had informed the public that the budget presented did not contain any increase in health insurance premiums for the county's employees and the final unencumbered fund balance was only a conservative estimate. Sue stated that the independent annual audit is complete and the County's unencumbered fund balance is \$1,759,181.62.

She stated that the budget that was mailed to the Delegation on February 20 was \$469,000 higher than the budget presented in December. \$261,200 of that was due to the NHMA HealthTrust health insurance rate increase projected for July 1, 2006. The rates for the County's current plan are estimated to increase 20.5%. A recent rate proposal from another public pool, Primex³ that has recently developed a Harvard Pilgrim statewide network including the North Country is more tolerable and the Commissioners recommended that the budget approved today reflects the rates delivered by Primex³.

Sue began with an explanation of how the unencumbered fund balance was determined. She explained that the numbers do not include the Unincorporated Places and the Recycling Center as their fund balances are not a part of General County Government. The fund balance estimate presented at the Public Hearing was a conservative \$1,191,000 compared to the actual fund balance of \$1,759,181.

Rep. King asked if all of the surplus would be used to reduce taxes. Sue replied that it would be if the Delegation voted to do so.

Sue then presented the details related to health insurance for county employees. The current cost of health insurance is \$2,310,100 and that was the amount included in the budget presented at the public hearing. The 2006 cost of premiums based the NHMA HealthTrust rates is estimated to be \$2,571,300. This increase means an additional cost of \$261,200 for the 6 months covered in 2006. The projected cost of health insurance using the Primex³ Not-To-Exceed rates is \$2,395,100 or an additional cost of \$85,000 for the 6 months covered in 2006.

Rep. King stated that the county should be eligible for Medicare Part D rebates on retirees from the federal government. He said that he knew the State of NH would be receiving over \$1 million for state employees. Sue explained that the applications were filed last October and the application was accepted. Some refunds are expected during the year but Sue does not know how much.

Sue then covered several recommended changes to appropriations - decreases as well as some increases.

Coös County Nursing Hospital - W. Stewartstown: As a result of a resignation in December, a position that was allocated to the Nursing Hospital, the Commissioners Office and the Unincorporated Places was eliminated from the budget saving \$7,900. Even though the Delegation voted last March to pay off 100% of the County's long term and bonded debt, the NH Municipal Bond Bank did not agree to early payoff of the final bond payment of \$45,000. The county did set up a payable in December for the bond payment principal but the interest due in February of \$1,300 had not been included in the 2006 budget. Sue explained that the bonds were paid on February 8th and Coös County is officially free of any long term debt.

Sue explained her request for \$1,200 additional funding for overtime for the health information clerk. The request was a consequence of the federal government's new Medicare Part D program. A lot of staff time is required to fulfill all the conditions of this new prescription drug program. Sue thought that with \$1,200 more available for overtime the Nursing Hospital would be able to stay on top of the program requirements for "dually eligible" residents without having to ask for new staff.

In January 2006 Sue learned that two employees in the Activities Department would be retiring. With over 1800 hours of accrued time, a budget increase of \$27,000 in wages and \$4,000 in related benefits is requested to pay off their accrued time.

The total requested changes to the Nursing Hospital budget outside of the health insurance increases was \$25,600.

Rep. King asked if the electric bills had gone up and Sue replied by 20%.

Coös County Nursing Home - Berlin: The Nursing Home is requesting \$37,000 for a 40-hour per week RN position for 39 weeks as it will not be filled until around April 1st, and \$20,700 for two 24-hour per week LNA positions for 39 weeks. \$8,500 is requested for FICA, Retirement and Workers Compensation on these wages. The basis for the request is medical need of residents, additional paperwork requirements of federal Medicaid and Medicare programs.

Additionally, the Nursing Home requested \$2,000 more for medical supplies due to price increases plus more items not being covered by the Medicaid/Medicare programs.

In the Social Services Department, there is a \$46,900 request for an additional 10-hour position per week for a social worker and this request is directly related to the increasing paperwork requirements of federal programs. The related FICA and workers compensation insurance on the position totals another \$700.

The final item for the Nursing Home was an appropriation to allow the nursing home to expend the \$4,000 proceeds of a Wellness Grant.

In total the Nursing Home requests totaled \$79,800 without health insurance adjustments.

Sue continued the list of proposed changes: A reduction in salaries in the Commissioners' Office of \$9,000 related to a position that was eliminated and a \$3,000 increase reflected an increase in the health insurance premium for Commissioners as well as an increase in travel expenses with mileage being reimbursed at 44.5 cents per mile.

Based on the recommendation of the Criminal Justice Subcommittee after studying historical data, the Communications line item in the County Attorney's office was reduced \$2,500.

Revisions to the County Sheriff's budget were based on a discussion between Sheriff Marcou and the Criminal Justice Subcommittee. The Sheriff requested a new \$2,000 line item for Extraditions to more accurately reflect his costs of providing the extradition service. \$3,000 was moved from Communications to Equipment to more accurately reflect the purchase of new communications equipment. Sue explained that in January the Sheriff received a grant of \$100,000 and needs an appropriation to expend the funds. The line item increase is offset by a similar revenue increase. Edith Tucker from the Coös County Democrat inquired about the grant. Sheriff Marcou explained that it was related to Homeland Security and the details are confidential.

Sue continued with the Human Services Department requests for budget changes. After the elimination of one position in Stewartstown, the Human Services Clerk assumed the administration responsibilities of the State Programs and her position was upgraded to compensate for the additional duties and responsibilities of the job. The additional cost is \$4,500 with \$700 for related FICA and NH Retirement benefits.

Additionally, the County Human Services Administrators have requested their contracted vendor to upgrade the software they use to track state program expenditures and liabilities and Coös County's 1/10th share of the work is \$300.

On State Programs, the purpose of moving \$400,000 from Provider Payments to a new line item is to clearly identify and track the Medicare Part D claw back costs. Sue added that last week New Hampshire joined a lawsuit accusing the Bush Administration of wrongfully charging states part of the costs for the new Medicare Part D program. Fifteen states are challenging the constitutionality of claw back and are asking the US Supreme Court to take up the case. Governor Lynch stated that the federal government can't have it both ways. Federal officials created this program; it is their responsibility to pay for it. Representative King stated that CMS had made it clear to the State of NH that if the state withheld these payments, the federal government would cease sending Medicaid funds to New Hampshire. Continuing with State Programs, Sue explained that a proposed increase of \$20,000 to the Children, Youth and Families budget only affects the Medical Services line item. Coös County currently has 4 young individuals with behavioral treatment plans on Developmentally Disabled Waivers and the County is required to pay 25% of the cost. Two of these youth were not in the system yet when the budget was prepared last November.

The County's grant for Incentive Funds from the State of NH will be \$4,400 more than the amount budgeted so a request was made to increase the appropriation by \$4,400. This appropriation is offset by matching revenue.

Continuing on, Sue explained that there are proposed revisions to the Corrections Department budget and that five line items were affected by staffing changes. The Commissioners eliminated a Sergeant's position after a 30-year employee retired in December. The salary savings amounted to \$37,500 and related

benefits reduced the budget by another \$5,100. There is a line item shift from regular salaries to training salaries of \$2,000 to cover NHAC Corrections Academy training for 2 new officers. A corporal retired at the end of January and the liability for his accrued time was \$12,600. The new person promoted to the position is earning less so \$8,500 was requested for the net amount needed for the retirement payout.

The budget for Supplies & Expenses closed out the year in 2005 with \$6 left and based on the increased costs for GED testing and other items, Sue recommended an increase of \$2,000. There was a recommended reduction in food cost of \$12,000 based on the current inmate population. The only other increase was \$700 for interest on the bonded debt that was paid in February.

Regarding a new line item called "Elderly Day Care Center" the County Commissioners learned of a serious need for elderly day care in areas outside of Berlin and are recommending funding a new line item for start-up programs in the Whitefield and perhaps Colebrook geographic areas. Tri-County CAP is conducting needs assessments and site assessments at this time and no formal commitments have been made by the Commissioners.

Rep. Buzzell asked if the Elderly Day Care Center would receive Medicaid and Medicare reimbursement. Kim Kilbride replied that Medicare is not part of funding. There are no Medicare payments for Alzheimer's. Sue stated that if the representatives know of any funding to please let the County know. Rep. Richardson stated that this day care center is a great idea for the Whitefield area. Commissioner Judd stated that Commissioner Stephen has guaranteed money for this day care. Commissioner Brady also stated that since the column on this project appeared in the newspapers the response to this need has been phenomenal.

The last appropriation item changes discussed related to the Farm. The Property Liability Insurance for the Farm was underestimated in November by \$400. Comments were made about the declining milk prices that farmers are being paid.

Sue explained that in the budget book and transmittal letter sent to the Delegation, the Commissioners were recommending an increase of \$2,000 in the amount budgeted for a manure spreader. They learned of a nearly new unit at a neighboring farm that is for sale. It is in excellent condition and is available for \$13,500 so rather than the recommend \$17,000 in the line item, only \$13,500 is needed.

Based on these changes, Sue stated that the total increases in the appropriations since the budget hearing in December was \$289,300 rather than \$469,000 in the budget sent to the Delegation on February 20th.

Sue explained that the Commissioners were able to make some changes to revenues also.

The Nursing Hospital census has been somewhat better than it was last year and holding steady at 80-81 so the Board budgeted two additional residents at the Medicaid rate for a revenue increase of \$98,200. The Sale of Meals to Inmates was reduced by \$12,000 since the Corrections expense budget was reduced by \$12,000.

Sue stated that the Nursing Home's Medicaid rate increased 4% on February 1st from \$134.53 to \$139.90 and one additional resident was included in the revenue revision for a total of \$141,100. The Wellness Grant of \$4,000 from NHMA HealthTrust received in January will be used to create a walking path on the County's 15 acres in Berlin for employee and resident health.

The Sheriff received a \$100,000 grant in January referred to earlier in the appropriation discussion.

The Criminal Justice Subcommittee recommended leaving \$50 in the Corrections Room and Board line item as a place holder. Remarkably, in February an inmate paid \$80 in Room and Board so it became more than a place holder.

In reference to the line item Interest - Savings & CDs, Sue stated that the interest the County is earning now is significantly more than last year. Savings rates are 3.5-4.3% compared to last year's 1.5-2.3%. Also, as stated earlier, the DCYF grant is \$4,400 higher than estimated in December.

Sue outlined the revisions to the Unincorporated Places budget totaling \$12,200. She stated that \$15,000 was saved in salary and benefits due to the elimination of the position mentioned earlier. An additional \$5,000 was requested for a tax management software upgrade from DOS based to Windows based and the annual maintenance on that software.

There is an increase of \$3,900 in the EMS (Emergency Medical Services) contract with the Town of Gorham that the Commissioners received in February. The \$3,900 is distributed to Green's Grant, Martin's Location and Pinkham's Grant.

Wentworth Location has its first general assistance case so an increase of \$4,500 to \$5,000 for this welfare line item is necessary.

The mix of students living in the Unincorporated Places has changed since December. A family moved out of Dixville saving \$7,000 in tuition but a family moved into Millsfield with two children bumping the tuition line item by \$17,200 as well as the transportation by \$3,500. The local school tax went up \$13,700 and the municipal tax declined \$1,500.

To conclude her presentation, Sue reviewed the county budget and county tax capturing the most recent revisions in health insurance and farm equipment.

	Public Hearing 12/03/2005	Annual Meeting 03/11/2006
2005 County Budget	\$25,196,650	\$25,196,650
2006 County Budget	25,500,100	25,801,600
INCREASE	\$303,450	\$604,950
Percent Increase	1.2%	2.4%
2005 County Tax	\$8,736,000	\$8,736,000
2006 County Tax	10,590,500	9,965,050
INCREASE	\$1,854,500	\$1,229,050
Percent Increase	21%	14%

Sue stated that in December the percent increase in County tax was projected at 21%. The Commissioners and staff worked hard to bring that down by 7%.

Sue closed her remarks by thanking the Delegation for listening, studying, analyzing and devoting their energies to this budget. She thanked the subcommittees for their work and asked that the Delegation support the budget on behalf of County employees and the county citizens supported by county programs.

Rep. Mears asked if the 14% was included in the total increase and Sue replied that it was.

Subcommittee Reports:

Criminal Justice: Rep. Stohl, Chair, stated that this committee met on January 21st. He spoke briefly of this meeting with Attorney Pierre Morin, Victim/Witness Advocate Jessica Adair, Sheriff Gerald Marcou and Sue Collins who represented the corrections department. The committee made suggestions and recommendations on these budgets to department heads and he was glad to see those changes in the budget.

Nursing Homes: Rep. King, Chair, stated that the committee met in Stewartstown on February 5th. He was glad that the subcommittee met since the nursing homes have the bulk of the budget. The nursing home operations were discussed. He also thanked the employees for doing a wonderful job. He reminded

everyone of the problems Belknap County Nursing Home is facing regarding their recent survey, and that we are fortunate that our nursing homes usually receive great surveys.

Unincorporated Places: Rep. King, Chair reported that this subcommittee met after the nursing home subcommittee. It was agreed that once the work in Concord is complete and delegation members catch their breath that at some point in time the subcommittee would like to meet with the Board of Commissioners to discuss the changes happening in Coös County. The unincorporated places face possible changes and the management of these lands needs to be discussed.

Expenditure Budget: Chairman Tholl began with the expenditures line items and read the amounts for Coös County Nursing Hospital. Rep. Richardson stated that this budget had about a \$900,000 increase. He urged all departments to try and cut more and keep the taxes down.

Rep. Stohl asked about the increase in the county treasurer's line item. Sue explained that there was a contingency for the deputy treasurer and there would be two tax anticipation note tax sales this year. She explained that last year she was told by bond counsel that depending on when the funds are needed, the \$6 million cannot be borrowed all at once. A municipality can only borrow what it anticipates to need in six months. In 2005, the county only needed to borrow once because of the great cash flow due to Medicaid payments that came in as well as the State Education Tax that was not due until March 15th.

Rep. Tholl continued with expenditures.

Rep. Theberge asked why the Register had received a salary increase. Sue replied that it was voted upon two years ago. Rep. Tholl also noted that he recently received a letter from the Register of Deeds with salary recommendations for the upcoming year. Salaries for the elected officials are to be set this year by the Delegation.

The revision of expenditures continued.

Rep. Buzzell asked about the discrepancy in placement prevention. Sue explained the County and the State are on different fiscal years and all of the unexpended funds from 2005 were encumbered on 12/31/2005.

At this point, Attorney Pierre Morin and Victim/Witness Advocate Jessica Adair asked to be excused from the meeting.

Rep. Tholl continued with the Corrections budget. Rep. Stohl asked what would be the appropriate time to recommend a budget cut. Rep. Stohl indicated that Sue had already cut \$12,000 from the food line item budget; however, he suggested cutting another \$12,000 based on a data sheet of the census at the jail. It ranged from 39 in 1997 to 28 - 32 in recent years. The budget is formulated at 40 inmates. Rep. Stohl recommended dropping the budget to 35 inmate days which would reduce the budget another \$12,000 for a total reduction of \$24,000. He also understood that this would mean another reduction of \$12,000 in the nursing home revenue line item. Rep. Stohl moved that line item #03-06100-5000 be reduced by \$12,000. It was seconded by Rep. Richardson. There was discussion on this reduction. Rep. Theberge expressed concern that this action had no net effect on the budget. The Chair asked Superintendent Brown if he could work with this reduction and he stated he could live with the cut. A roll call vote was made on Rep. Stohl's recommendation. The vote was 9-1. The motion carried.

Rep. Merrick commended the Cooperative Extension on the amazing job that they do. He has served on the Advisory Board during the past year.

Rep. Tholl continued with expenditures.

Rep. King asked Sue if the county was now out of debt. Sue replied yes as of February 8th.

After the County Delegation Expense line item, Rep. Richardson moved to cut this line item by \$2,000. The motion was seconded by Rep. Stohl. Discussion ensued by the Delegation on this proposed cut. Rep.

Theberge asked what the percentage change this cut would have on the budget and what would be the purpose of this cut. Rep. Richardson stated that he was trying to set an example by cutting the Delegation's own budget. Rep. Tholl indicated that Rep. Richardson made a motion to move the question. It was agreed upon by voice vote of 10-0. A roll call vote was made on Rep. Richardson's original motion to cut \$2,000 from Delegation Expense. The vote was 6-4. The motion carried.

The revision of expenditures continued. There was discussion on the \$20,000 appropriated for the Elderly Day Care. The Commissioners explained that they are still in the exploratory and needs assessment mode. Rep. Buzzell asked if the \$20,000 was for a needs assessment and Commissioner Judd informed him it was money to actually get programs started.

Revenue Budget: Rep. Stohl continued with the line items of the revenue budget. Rep. Stohl indicated that the West Stewartstown Nursing Hospital will be reduced by \$12,000. Rep. King asked about the drop in revenues in the Berlin Nursing line item. Sue stated that the drop had to do with the MQIP (Bed Tax) payments that were received last year. This was a one time payment. The revision of revenues continued.

At the Federal Funds line item, Rep. King suggested that \$500,000 be added to the budget in case the County or a County-based group wanted to apply for a CDBG grant for economic development. Recently, both Groveton and Berlin are dealing with mills shutting down. The County would be high on the priority list because of everything that is going on in the County. There was discussion and Rep. King made a motion to add \$500,000 to both sides of the budget. The motion was seconded by Rep. Theberge. A roll call vote was held on the motion. The vote was 10-0. The motion carried.

Unincorporated Places: The Unincorporated 2006 Expenditures and Revenues were reviewed. There were no questions.

There was a short break at 12:05 p.m. in order to prepare the budget resolutions. Rep. Merrick left the meeting at this point.

Chairman Tholl reconvened the meeting at 12:10 p.m. and read the following resolutions:

RESOLUTION #1

Be it resolved by the Coös County Delegation duly convened on this eleventh day of March, 2006, that the sums hereinafter detailed in this resolution are hereby appropriated and the total amount for the fiscal year ending December 31, 2006, shall be \$26,287,600.

A motion was made by Rep. King, seconded by Rep. Stohl. The roll call vote was 7-2. The motion passed.

RESOLUTION #2

Be it resolved by the Coös County Delegation that the sum of \$16,324,550 is hereby adopted as the estimated income from sources indicated for the fiscal year ending December 31, 2006.

A motion was made by Rep. Stohl, seconded by Rep. King. The roll call vote was 9-0. The motion passed.

RESOLUTION #3

Be it further resolved that the total appropriation being in excess of the total estimated income in the amount of \$9,963,050, the Treasurer shall issue his warrant to the Towns and City in the County for this amount.

A motion was made by Rep. Richardson, seconded by Rep. Buzzell. The roll call vote was 9-0. The motion passed.

RESOLUTION #4

Be it resolved that \$1,750,000 of the operating surplus for the year 2005 be appropriated in the 2006 Budget for the purpose of reducing taxes for 2006.

A motion was made by Rep. Richardson, seconded by Rep. Mears. The roll call vote was 9-0. The motion passed.

RESOLUTION #5

Be it resolved by the Coös County Delegation duly convened on this eleventh day of March 2006 that in order to comply with Department of Revenue Administration instruction, the Delegation separately approves an appropriation of \$802,000 and revenues of \$802,000 for Coös County's Unincorporated Places for calendar year 2006. It is recognized that this amount is already included in Resolutions #1 and #2 and is adopted separately to assure technical compliance with DRA standards.

A motion was made by Rep. Buzzell, seconded by Rep. Richardson. The roll call vote was 9-0. The motion passed.

Other Business:

Planning Board Appointments: Rep. King explained the reason for the appointments to the planning board. The Commissioners have recommended John Scarinza of Randolph to fill the regular position on the planning board. A motion was made by Rep. Richardson, seconded by Rep. King to accept this recommendation. A voice vote was taken; all were in favor. The motion passed. The Commissioners have recommended Chris Holt of Dummer and Michael Fortier of Milan to fill the alternate positions on the planning board. A motion was made by Rep. Richardson, seconded by Rep. Mears to accept these recommendations. A voice vote was taken; all were in favor. The motion passed.

Meeting to set Salaries of Elected Officials: Rep. Tholl suggested that the 1st quarter meeting and this meeting be held at the same time. Commissioner Judd indicated that the subcommittee of the delegation usually meets prior to the meeting. A question was asked as to who was on this committee. The committee consists of Rep. Tholl, Chair; Rep. Stohl and Rep. Mears. Rep. Tholl stated that the subcommittee will be meeting prior to the quarterly meeting and that he has received a request from the Registrar. The subcommittee will probably meet in Lancaster. He will set up this meeting so that all members are available.

There being no further business Chairman Tholl asked for a motion to adjourn the meeting. Rep. King made a motion to adjourn, seconded by Rep. Theberge to adjourn at 12:20 p.m.

Respectfully submitted,
Representative Frederick King

COÖS COUNTY DELEGATION
North Country Resource Center, Lancaster, NH
May 19, 2006

Present: Representatives Bernie Buzzell, Bill Remick, Herbert Richardson, Eric Stohl, Robert Theberge, John Tholl, Jr.; Commissioner Burnham Judd, County Administrator Suzanne Collins, County Attorney Pierre Morin, Assistant County Attorney Keith Clouatre, Registrar of Deeds Carole Lamirande, County Sheriff Gerry Marcou, County Treasurer Donald Bisson, Deputy Treasurer John DeChamplain, CEDC Director Peter Riviere, Administrative Assistant Linda Harris and members of the press.

Chairman John Tholl called the meeting to order at 1:07 p.m. Vice Chair Eric Stohl called the roll with six of the 11 member delegation present.

Representative Remick made a motion to approve the minutes of March 11, 2006. Representative Buzzell seconded the motion. There being no comments or corrections, the Chairman called for a voice vote on the motion. All members voted in the affirmative.

Chairman Tholl took up the 4th Quarter Financial Statements presented by the Commissioners. The Chairman read the expenditure totals for each fund.

Representative Richardson asked the Sheriff if he would be all set with his budget because he had already spent a third this quarter. The Sheriff replied that it was due to the grants and they have all been spent. Representative Richardson also questioned the recycling center expenditures and Sue replied that it was due to the purchase of a piece of equipment in January. Expenses will now level off.

Representative Richardson made the motion to accept the Coös County expenditures for the quarter ended 3/31/06. Representative Remick seconded the motion. All approved 6-0.

The Chairman continued with the revenues. Sue commented that the nursing homes were actually at 25% in revenues. The MQIP money was received in April for the first quarter. Representative Richardson asked why recycling was so much higher. Sue explained that some of last year's surplus was applied to reduce taxes.

Representative Richardson made the motion to accept the Coös County revenues for the quarter ended 3/31/06. Representative Remick seconded the motion. All approved 6-0.

The Chairman continued with the Unincorporated Places expenditures.

Representative Richardson asked why the expenditures were so low. Sue explained that some of these expenses do not occur until this time of the year. He also asked if the repair of bridges were also being looked into as it is a big concern at the State level. Sue explained that the money appropriated in the bridges and roads line item is \$2,500 for the Millsfield Pond Association for road maintenance and \$2,500 for road maintenance for the Success Pond Association. Plans are being made for repairs on a bridge in Millsfield that is owned by the County next year.

Representative Richardson made the motion to accept the Unincorporated Places expenditures for the quarter ended 3/31/06. Representative Buzzell seconded the motion. All approved 6-0.

The Chairman continued with the Unincorporated Places revenues.

Representative Remick asked when the state education tax is received. Sue explained that no money is actually received. This line item is set up to meet DRA standards. The amount calculated for state education tax is used by DRA to reduce the local education tax. The big money items are the timber taxes and the federal payment in lieu of taxes. Commissioner Judd informed the Delegation that the timber warrants were just about all out and the total timber revenue is estimated at \$515,000 for this year. It's about \$100,000 less than last year. Representative Stohl stated that the amount budgeted was \$407,000 which means we're still over the budgeted amount.

Representative Theberge made the motion to accept the Unincorporated Places revenues for the quarter ended 3/31/06. Representative Buzzell seconded the motion. All approved 6-0.

2006 Legislative Issues:

Representative Theberge -

- thanked Representative Richardson for his help in obtaining a contract on unemployment security for the mill workers in Berlin regarding their health insurance;
- working on obtaining additional funds for the mill workers;
- mental health clinic in Berlin is a big issue and he is working with Commissioner Stephen's assistant Greg Moore; and

- suggested that there should be an oversight committee for all state departments.

Representative Buzzell -

- agrees on the need for oversight committees;
- looking into mental health cost matrix in Berlin facility.

Representative Tholl agreed with the suggestion for oversight committees. He stated that the committees that he is on all have oversight committees. He was not aware that there weren't a lot of oversights.

Sue gave an overview as to why HB638 is so important to Coös County. If the bill does not pass, there will be a shortfall of about \$120,000 in 2006.

Report of Coös Economic Development - Peter Riviere:

Peter handed a copy of the following report to the Delegation:

- Ethan Allen - Act 248 permit was received and approved on May 17. The turbine was ordered and will be here in September for installation. This requires a 25% CDBG payment.
- Governor and Council approved a 75% guarantee for Isaacson Steel Inc. to move to the former Veryfine Bottling Plant in the Berlin Industrial Park which clears the way for expansion of the structural steel division on Jericho Road. CDBG is already approved by CDFA Advisory Committee. Now being readied for Governor and Council vote.
- The wireless broadband project is seeking endorsements from regional leaders.
- NHES-ELMI study of County economy paints a pretty gloomy picture. Peter urged the Delegation to review this study which is available online at www.nhes.state.nh.us/elmi or copies are available from his office.
- Groveton Economic Development Group is forming to address that community's future.
- Coös County decision making body forming - a collaboration of economic development groups in the county to better represent the "voice" of the county on development topics with CEDC as coordinating structure. "Belief that in order for a county-wide plan to be effective it must have regional organizations to build a consensus and carry out activities at the regional level."
- Two "merchant power producers" investigating sites for two biomass plants in Coös County: Tamarack Energy/New Energy Capital and Conduit NH Energy (owners of Whitefield Power and Light). They are looking at several locations in the county including the Wausau and Fraser plants.

Rep. Stohl asked if Washburn Lumber in Stratford had been looked at. Peter replied that it was in a flood plain.

At this point, Representative Remick stated that he had to leave shortly and asked if anything had to be voted on. Representative Richardson stated that he would comment at the end of the meeting regarding the fact that if two people have to leave by 2:00 it is ridiculous that the meeting be rushed.

Salaries of Elected Officials 2007 - 2008:

The Chairman stated that the subcommittee met in Concord. The subcommittee consisted of Representatives Tholl, Stohl and Mears. He and other Delegation members received information from the County Attorney, County Sheriff and the Register of Deeds. The Chairman explained that the subcommittee met, went over the salaries and went over the recommendations. The subcommittee recommendations were as follows:

- the Register of Deeds from \$31,650 to \$37,000;
- the County Sheriff from \$37,000 to \$45,000.

The reason for these recommendations is that these two positions were the lowest paid in the state and they supervise a sufficient number of people. He also indicated that some of their subordinates make as much if not more than the elected officials and that is not right. Representative Richardson asked if anyone else got a raise and the Chairman replied no.

County Attorney Pierre Morin asked about his position and the Chairman replied that it was decided that it would remain the same. Attorney Morin then asked to speak. He stated that he had received a 5% raise in 2004. He is the lowest paid county attorney in the state. He requested a 5% increase to this position which would be appropriate. It would keep this position closer to other counties. There are four people in the office and both the county attorney and the assistant county attorney carry full caseloads. If there was a change in the county attorney in the not too distant future, it would make the position more appealing. It is not easy to recruit in Coös County. The assistant county attorney position has seen much turnover.

Representative Stohl made a motion to accept the recommendation of the subcommittee on elected officials as follows: Register of Deeds from \$31,650 to \$37,000 and County Sheriff from \$37,000 to \$45,000.

Edith Tucker asked if the other salaries had to be set even though there were no changes. The Chairman agreed.

Representative Stohl amended his motion to add that the other salaries will remain the same with the exception of the Register of Deeds and the County Sheriff. Representative Richardson seconded the amended motion. All approved 6-0.

Unincorporated Places - Issues and Strategic Planning Retreat:

Sue spoke on behalf of Representative King who could not attend due to an emergency fiscal committee meeting and committee of conference on HB638. He mentioned the retreat to the Planning Board Members and they were all in favor. So now the invitation was being extended to the Members of the Delegation. The Planning Board members are looking at a Saturday in June. A date and time will be forwarded at a later date.

Other Business:

Sue handed a memo to all Delegation members and explained it to them. It read as follows:

Due to the 7/1/2005 increase in the medical charges for Old Age Assistance (OAA) and Aid to the Permanently & Totally Disabled (APTD) as well as the subsequent HHS generated spreadsheets attached to HB638 that show OAA/APTD medical charges separately, Sue requested authorization to create two new budget accounts. This will allow the County to more effectively keep track of medical charges and the credits that will hopefully result from HB638.

<i>Current Account</i>	<i>Description</i>	<i>Budget Amount</i>	<i>Transfer</i>
03-04193-5400	Old Age Assistance	\$41,000	-\$5,000
03-04193-5500	Aid to the Permanently/ Totally Disabled	\$406,000	-\$48,000
03-04193-5401	OAA Medical	00	+\$5,000
03-04193-5501	APTD Medical	00	+\$48,000

To date, the County has paid \$11,571 in increased medical charges for OAA and \$97,382 in increased medical charges for APTD from July 1, 2005 to March 31, 2006.

If HB638 passes and the County goes back to the \$6 OAA Medical Charge and the \$23 APTD Medical Charge, the County's annual cost for OAA medical charges would be approximately \$16,200; the annual cost for APTD medical charges would be approximately \$144,100. Taking the projected annual cost for 2006 and subtracting the credits due from the State in HB638 was the methodology used in determining the amounts for the transfer request.

Also, for the Delegation's information, the Commissioners on 5/10 approved a change in the use of \$16,000 appropriated for the electric bed line item to the sunroom project at the Coös County Nursing Home.

Representative Remick made a motion to approve the memo as presented. Representative Theberge seconded the motion. There was discussion on the motion. Representative Richardson stated

that he could not support the memorandum because of the last paragraph of the memo. He continued that the testimony that was heard at the public hearing about how bad these beds were needed was the reason. Representative Stohl agreed. He continued that at the December 3rd, February 6th and March 11th meetings the electric beds were in the budget and nothing was mentioned about the sunroom project. But now the beds are not needed. Representative Stohl stated that he could not and would not vote on this memo. He referred to RSA 24:13 "the erection, enlargement or repair to a building exceeding in the expense of \$5,000 shall be of the County Convention." He continued that this is their baby and for this reason he will not vote for this. Budgeted items, such as the beds, should be spent on those items. Representative Remick withdrew his motion and asked Representative Theberge to withdraw his second which he did.

Representative Remick wanted to offer a new motion to act upon the memorandum as presented with the exception of last paragraph. Representative Stohl seconded the motion. Representative Theberge asked if it would be possible at this meeting to re-appropriate the funds. Commissioner Judd offered insight on the Commissioners decision. The sunroom project had been started the previous year. There is a cement pad and railings around it. After the last survey, there were complaints about the extreme heat in the building in the summer time. The Commissioners have authorized the families of residents to put in air conditioning units for windows if possible. He continued that they don't even know if the \$16,000 will cover the completion of the sunroom. At this point, they are looking for bids. The Nursing Home Administrator is happy with the amount of electric beds that is on hand, about 22. The Board of Commissioners in no way intended to over step their bounds. The sunroom is very important to the residents of the nursing home. He urged the Delegation to look into this issue before making any decisions. It would be better to build this sunroom than installing air conditioning in the whole nursing home. Representative Theberge indicated that he did not think that there was ill intent on the Commissioners' part. The sunroom is warranted and it would be good for the residents to get out. If the administrator is happy with the number of beds, then maybe the Delegation should see what the costs would be to complete the sunroom and re-allocate the funds at a later date.

Representative Stohl stated that he did not think it was done with ill intent; however, he is surprised that she no longer needs the beds. If it had been put in the budget at the December, February and March meetings that the sunroom needed to get done, it may not have made the grade and could have been cut back. This is a strange way to get the sunroom done and it is not appropriate to say that you need beds for the residents and then you don't. Representative Richardson stated that he had been told that air conditioning was not good for the nursing home because the residents are cold most of the time. He agreed with Representative Stohl. If he had known back in March that the beds were not needed, he would have cut them from the budget. Commissioner Judd wanted the Delegation to know that originally the administrator had requested five beds and he insisted on the ten beds. He has indicated to the administrator that there better not be any worker's comp issues because of the lack of beds. Representative Tholl suggested that any decision on these funds be postponed until all the bids are in. A meeting could be held in Berlin so that the Delegation can see this room and a decision could be made at that time. The roll call vote was 6-0 on the revised motion.

At this point Representative Richardson commented he does not like to be rushed at these meetings. The last time there was a meeting a representative had to also leave early. Obviously meetings at this time of day are not suitable since people have a time limit. He said that the only meeting that has ever had attendance was the evening meeting. He continued that meetings should be held at night. It would be more appropriate. He continued that he does not like to be rushed. He had questions for Peter regarding broadband and never got around to asking them. There was a short discussion on this subject. Representative Theberge suggested that a letter from the entire delegation is warranted for every member to sign in favor of broadband and in the support of the proposed earmark. Representative Buzzell stated that evening meetings would be difficult as he works 3-11 p.m.

Representatives Buzzell & Remick left the meeting at 2:05 p.m.

A motion to adjourn was made at 2:10 p.m. by Representative Theberge, seconded by Representative Stohl.

Respectfully submitted,
Linda Harris, Administrative Assistant

COÖS COUNTY DELEGATION
PUBLIC HEARING - SUPPLEMENTAL BUDGET
& QUARTERLY MEETING
North Country Resource Center, Lancaster, NH
August 11, 2006

Present: Representatives Bernie Buzzell, Fred King, Bruce Lary (arrived at 9:50), Ed Mears, Scott Merrick, Bill Remick, Herbert Richardson, Eric Stohl, Robert Theberge, John Tholl, Jr.; Commissioner Burnham Judd, County Administrator Suzanne Collins, Nursing Home Administrator Jeannette Morneau (arrived at 9:45), County Attorney Pierre Morin, Assistant County Attorney Keith Clouatre, County Sheriff Gerald Marcou, Corrections Superintendent Norman Brown, Chief Deputy Keith Roberge, CEDC Director Peter Riviere, Administrative Assistant Linda Harris, members of the press and public.

Chairman John Tholl called the meeting to order at 9:05 a.m. Clerk Fred King called the roll with 9 of the 11 member delegation present.

Chairman Tholl opened the **Public Hearing** at 9:07 a.m. He asked County Administrator Sue Collins to address the request for a supplemental budget. Sue explained that she sent a letter and budget to all the towns and the City of Berlin in accordance with RSA 24:14-a that explained why the County needed additional appropriations for Old Age Assistance (OAA) and Aid to the Permanently and Totally Disabled (APTD). The Legislature's failure to pass HB638 during the 2006 Session meant that the County was going to be short on funds to pay the increased OAA medical charges that increased from \$6 to \$27 per month (\$16,000) and the increased APTD medical charges that went from \$23 to \$52 per month (\$138,000). Coös County has approximately 63 OAA cases per month and 395 APTD cases per month. These two line items total \$154,000.

These requested appropriations will be offset by \$111,300 from additional Medicaid Proportional Payments and \$42,700 from refunds of prior years. The reason for extra funds in the refunds line item is that the drug rebate was received in January for the last quarter of 2005 and the Sheriff and County Attorney's Departments have been obtaining extradition fees from prior years based on court orders.

Sue asked if there were questions. Rep. Richardson asked if the requested appropriations had any tax impact and Sue stated that there is no tax impact for 2006. If HB638 had passed, the additional revenues used to offset the increased appropriation would have been added to surplus at the end of the year.

Edith Tucker, *The Coös County Democrat*, stated that the County is fortunate to have someone who can look at the spreadsheets and figure out where the funds can come from and recommend no increase in taxes.

There were no further questions from the public. The Chairman proceeded to the business of the regular meeting.

Chairman Tholl read the following resolutions:

RESOLUTION #1

Be it resolved by the Coös County Delegation duly convened on this 11th day of August 2006, that a supplemental appropriation in the amount of \$154,000 for the fiscal year ending December 31, 2006, is hereby approved.

A motion was made by Representative Richardson, seconded by Representative Merrick. The roll call vote was 9-0. The motion passed.

RESOLUTION #2

Be it resolved by the Coös County Delegation that the sum of \$154,000 is hereby adopted as the estimated income from various sources for the fiscal year ending December 31, 2006.

A motion was made by Representative Richardson, seconded by Representative Merrick. The roll call vote was 9-0. The motion passed.

Chairman Tholl continued with the quarterly meeting agenda.

Chairman Tholl asked if there were any changes/corrections to the minutes of May 19 and June 28, 2006. Representative Stohl stated that a correction needed to be made on the May 19 minutes. On page 3, item 6 the members of the subcommittee are listed as Representatives Tholl, Stohl and Mears. It should be Representatives Tholl, Stohl and Theberge. Representative Remick made a motion to approve the minutes as corrected. This motion was seconded by Rep. Buzzell. The Chairman called for a voice vote on the motion. All members voted in the affirmative.

Chairman Tholl took up the 2nd Quarter Financial Statements and read the expenditure totals for each fund.

Representative King asked a question in relation to the Commissioners' minutes from July. There was discussion in regards to the adult day care program. He questioned the Board's proposal of running it out of the West Stewartstown Nursing Hospital and emptying a ward. Sue explained that she has asked the Board to give her some time in regards to this. The Needs Assessment that was conducted did not get an overwhelming response. Administrator Roxie Severance at Morrison Nursing Home in Whitefield was happy with the sparse response as it gives them time to get a program going and they do not want to start with more than 2 or 3 clients. Sue stated that she has reviewed the Administrative Rules pertaining to Adult Day Care and under the current rules she, as a licensed Nursing Home Administrator, doesn't even meet the criteria. She has asked the Commissioners to allow time for the Morrison program to get up and running so she could evaluate it to see if it is a program that can be replicated in W. Stewartstown within the nursing home. The Commissioners hoped for a September 1st start up and Sue explained that she cannot meet that date and didn't expect that Morrison would either. She explained that the recent nursing home survey included a federal surveyor who was monitoring the state survey team and it ended up being a very difficult survey. The facility is still awaiting the results and it will take much time and effort to respond to it.

Representative King stated that he questioned that with \$40,000, \$20,000 from the County and \$20,000 from the State, being able to run two new programs; pay the necessary staff, etc. He suggested contacting local organizations in Colebrook – perhaps offering the program at a church where the access is easier. Sue cautioned that there are life safety codes that need to be considered. Rep. King suggested that before a program gets going and funds are expended that the Delegation should see a budget for a new program. Sue mentioned again that she would really like to see Morrison get going first; it's a nice facility with a new large addition and the Adult Day Care would be located in their Assisted Living Facility. Rep. Buzzell agreed with Rep. King about needing additional staffing. When dealing with Alzheimer's patients one needs to be quick on their feet. An RN needs to be available. He also stated that the region needs to be made aware of these services. He asked if the media would do reports on subjects such as adult day care to create public awareness. Rep. Richardson asked how many people responded to the Needs Assessment and Sue stated 10. He asked what happened to Tri-County CAP's role in getting programs going. The Commissioners had asked them to do a Needs Assessment. They did not do one and that is why the County conducted one. Commissioner Judd stated that Suzanne Kearns has moved out of the area. She was the contact person at Tri-County CAP. Rep. Tholl stated that the Assisted Living Facility at Morrison's is more appropriate. There is a courtyard for people to walk around in. Rep. King stated that West Stewartstown is not in the right geographical location. There was more discussion. Rep. Richardson urged that work on this be continued. Rep. King reiterated that the Delegation needs to see a budget and staffing hours needed to run an Adult Day Care program.

Chairman Tholl continued with the Berlin Nursing Home expenditures.

Representative King reported on a recent Fiscal Committee meeting where the state's 25% Medicaid payment to nursing homes is being questioned. Sue explained that the actual allowable Medicaid costs at the Nursing Hospital are \$247 per day. According to the State Medicaid Plan these costs are adjusted for acuity and paid at the median so the Nursing Hospital ends up with a rate of \$173 per day. Then a budget

neutrality factor is applied and another 21.85% is deducted from the rate. The bed tax – Medicaid Quality Incentive Payment (MQIP) is supposed to supplement the nursing homes revenues not replace what the State of NH should be paying. She stated that the bed tax/MQIP could be in jeopardy if the federal government finds out how the state is using it. Representative Buzzell stated that he was at the Fiscal Committee meeting and commended Representative King for an exemplary job.

Chairman Tholl continued with the County Government line item.

Representative King asked Sheriff Marcou if the court security issue will affect this year's budget. Sheriff Marcou gave the Delegation information he had compiled. He stated that if legislation is passed court security will be taken over by the counties. It will however be funded through the state. He continued to explain that family court was created by the state and in his opinion it is not needed in this county. The state's reasoning is one judge should handle a case from start to finish. He is not sure what the total cost will be but he estimates that he will need to budget an extra 32 hours a week just for family court. The Sheriff's biggest problem is bailiffs. They are being paid \$65/day and \$35/half days and no reimbursement for mileage. He stated that you cannot get good help if you aren't willing to pay. With the price of gas these days it is something to think about. Representative King once again asked if it will affect this year's budget. Sheriff Marcou stated it will affect the 2007 budget. Chairman Tholl stated that legislation probably won't go through until late Fall 2007. Sheriff Marcou stated that he will pass on more information to the Delegation as he gets it.

Representative King asked Superintendent Brown how this was affecting the Department of Corrections. Norm also handed out population information for the Delegation to look at. He spoke of the increase in population on the jail side until they go to court and once sentenced the increase in the House of Corrections population. He also explained that by sharing a judge with Grafton and Belknap Counties it is difficult to do video arraignments as Grafton and Belknap are not set up for video arraignments. That means the Sheriff needs to transport inmates for court hearings. Because of the family court taking longer if a judge is not available it is affecting the Corrections budget already since people are incarcerated longer on the jail side. Sue Collins also added that medical costs for some of these inmates are a significant cost factor.

Chairman Tholl asked County Attorney Pierre Morin if this is affecting inmates' right to quick due process. Attorney Morin stated that it has not hit Coös County but it will. He stated that in a period of three days this week there were 50-60 hearings. In June they ran out of jury time and had to get a judge to come in for a few days in July. Some cases have been dismissed because of the right to a speedy trial.

Superintendent Brown stated inmates are aware of the situation and know that if they ask for a continuance it will take two to three months instead of the one month. This way they figure they can do their time in a county jail instead of a state facility.

Chairman Tholl continued with the expenditures and revenues for the 2nd quarter.

Sue informed the Delegation that the MQIP (Medicaid Quality Incentive Payment) funds were received in July for the period ending June 30th so the nursing homes revenues are at 50% or more.

Representative Richardson asked why the County Attorney, investments and state assistance programs were not at or close to 50% received.

Sue explained that most of the investment income for 2006 will not be posted until the end of the year as funds are currently invested in a Money Market account. She projects that this line item will exceed 100% at the end of the year. As for the State Assistance Funds, the state and county operate on a different fiscal years. The first check for State Fiscal Year 2006-2007 has just been received in July. On December 31st a journal entry will be prepared to book the last two quarters of the state fiscal year as an account receivable to the county and the line item will be at 100%.

County Attorney Morin explained the deficit in his department's revenues. He explained that he has budgeted for \$25,000 for the Domestic Violence Grant from the Attorney General's Office. After being audited last year it was discovered that his office was not in compliance with the grant conditions. The grant application was written so children were covered under domestic violence prosecutor services. However the grant administrators stated that this grant was for female victims 18 and over only. That condition cut the grant funding in half. Attorney Morin stated that he did not change the budget accordingly. He continued that since he chose not to run for re-election and Assistant County Attorney Keith Clouatre filed to run for office, federal funds cannot be accepted for the prosecutor's grant under the Hatch Act. The funds that have been received for the prosecutor's grant are all that will be received in 2006.

Representative King asked Commissioner Judd if any thought has been given to the future of the dairy farm. Milk prices are awful. Commissioner Judd stated that keeping the farm running is questionable. The corn and hay crops have been flooded twice this year and the price of milk hovers around \$11 per hundred. The Commissioners will be discussing the future of the farm based on the losses experienced this year.

Chairman Tholl continued with the Unincorporated Places expense and revenues. There were no questions.

A motion was made by Representative Lary to accept the 2nd quarter financials, seconded by Representative Buzzell. The vote was 10-0.

County Attorney Morin asked that the Delegation seriously think about a women's correctional facility. The population for female incarcerations is rising and women can be the most violent. He understands that Coös County has made housing arrangements with Carroll and Grafton Counties; however Grafton is looking at building a larger female facility. He suggested that maybe the Coös County Commissioners join Grafton in the discussion and planning stages. It would cost Coös some money but it would be a benefit in the long run.

Representative King stated that three Representatives from Coös County are serving on a legislative study committee looking at county government. Representative King is serving on the correctional subcommittee, Representative Stohl is serving on the Nursing Home subcommittee and Representative Theberge has not been assigned a committee as of yet.

Superintendent Brown stated that the Boards of Commissioners from both counties have been discussing the female inmate issue. Right now the charge for housing a female inmate is \$45 per day plus medical costs. A big financial burden also falls on the Sheriff's Department as it does all the transports.

Commissioner Judd asked about the status of the conversion of the old Merrimack County Jail to a female facility. Chairman Tholl indicated that it is old and debilitated and may not be of any use. Superintendent Brown stated that Merrimack County has been using inmate labor to bring it up to par. It is an ongoing project and could be used as a female facility at some point in time.

Representative Lary asked Sheriff Marcou if he could get a breakdown of his transports. The Sheriff said he will get that information for Representative Lary.

Chairman Tholl asked for Peter Riviere to give the Coös Economic Development report. Peter gave everyone an overview of Monday's annual meeting at the Spalding Inn. Items the CEDC is working on include:

- addressing the economic development needs in regards to the Wausau and Fraser mills;
- energy costs;
- Isaacson project is underway;
- CDBG draw downs have begun on the Vermont Electric Cooperative/Ethan Allen project; and
- working with the congressional delegation in regards to wireless/broadband high speed internet access throughout the county.

Peter hopes that he can count on the County Delegation's support with help on legislative needs in the future.

Edith Tucker asked about the legislation deadlines and Chairman Tholl stated September for current elected officials and January for newly elected House members.

Sue Bateau, UNH Cooperative Extension educator joined the meeting for the signing of the MOU (Memorandum of Understanding) between UNH Cooperative Extension and Coös County. Chairman Tholl explained that the County Commissioners had already signed the MOU and the Chairman of the Delegation needs to sign. He continued that he wanted to do this in front of the whole Delegation so they would be aware of it. He stated that he had previously read this MOU and proceeded to sign it.

Sue Collins and Jeannette Morneau presented budget transfer requests. Sue explained that the Town of Stewartstown had increased sewer fees by 35% and informed the county in May. She requested that \$3,500 be transferred from the fuel line item to the sewer line item. Sue also stated that the Department of Corrections had the same issue. She asked that \$1,000 be transferred from the fuel line item to the sewer line item.

Jeannette asked that \$95,000 be transferred from the RN salaries line item to the LPN salaries line item. LPNs have been hired to fill RN hours. This transfer will cover the remainder of the year. Representative Stohl asked if LPNs are paid less and Jeannette replied that they were and this should result in some overall savings.

The budget transfers were approved on a voice vote 10-0.

Representative Theberge gave a brief overview of HB139. Representative Richardson asked if the defibrillators had been received and Sue replied not until September. Representative Buzzell stated that he is planning a meeting on August 30 at 11 a.m. at AVH regarding funding issues at the Riverside Psychiatric Unit. The unit could be facing financial jeopardy and it is very important to get support to keep this unit open.

With no other business to discuss, a motion was made by Representative Richardson, seconded by Representative Mears to adjourn the meeting at 10:42 a.m. All agreed on a voice vote 10-0.

Respectfully submitted,
Representative Frederick King

COÖS COUNTY DELEGATION
QUARTERLY MEETING
North Country Resource Center, Lancaster, NH
November 1, 2006

Present: Representatives Bernie Buzzell (arrived at 10:41), Fred King, Ed Mears, Bill Remick, Herbert Richardson, Eric Stohl, Robert Theberge, John Tholl, Jr.; Commissioners Burnham Judd, Paul Grenier & Thomas Brady; County Administrator Suzanne Collins, Nursing Home Administrator Jeannette Morneau, County Sheriff Gerald Marcou (arrived at 10:30), Corrections Superintendent Norman Brown, CEDC Director Peter Riviere, Register of Deeds Carole Lamirande, County Treasurer Donald Bisson, Administrative Assistant Linda Harris, members of the press and public.

Representative Remick asked that the attendance of the Delegation be published in the papers.

Chairman John Tholl called the meeting to order at 10:07 a.m. Clerk Fred King called the roll with 7 of the 11 member delegation present.

Representative Richardson made a motion to approve the minutes of August 11, 2006. Representative Theberge seconded the motion. There being no comments or corrections, the Chairman called for a voice vote on the motion. All members voted in the affirmative.

Third Quarter Financials:

Chairman Tholl took up the 3rd Quarter Financial Statements presented by the Commissioners. The Chairman read the expenditure totals for each fund.

Representative King asked Superintendent Brown if the jail census continues to fluctuate due to the Superior Court only having a judge every other month. Supt. Brown stated that inmates are staying longer on the jail side and once sentenced they are transitioned to the corrections side. The female population is skyrocketing. Arraignments are going quickly because of video arraignment. Waiting for deposition of bail is the problem. Bail is usually agreed upon between judges. There are not enough judges to keep them moving. Representative King stated that he spoke with the Chief Justice and he indicated he would schedule judges in Coös Superior Court during the off months at least once every two weeks for a day or two.

Representative King asked if the federal funds line items were for the Ethan Allen grant. Sue Collins replied no. It is the place holder that the Delegation had requested at the annual meeting should anyone request that the County sponsor a CDBG. She suggested that it was a good idea to keep the place holder in the budget for the future.

A motion was made by Representative Theberge, seconded by Representative Richardson to accept the 3rd quarter expenditures. All voted 7-0.

Chairman Tholl took up the 3rd Quarter Revenues.

Representative King asked if the reason for the low figure in the county attorney revenues was because the assistant county attorney was running for office. Sue replied that yes it was. Attorney Morin came to the last delegation meeting to explain this.

Chairman Tholl stated that he assumed that the figure for the farm had to do with crop loss and Sue replied no - it was the depressed milk prices. Representative Remick asked Representative King to speak of the farm bill he is working on. Representative King stated that he will contact the appropriate people about cosponsoring a farm relief bill when the time comes. His theory is to keep farming industry going.

Representative King spoke on the recycling center revenue. He stated that this money belongs to the participating towns and it looks like the county is running an operation that is making money. Sue stated that it is still costing money to run. Part of the revenue is the surplus, municipal assessments and sale of commodities.

A motion was made by Representative Theberge, seconded by Representative Richardson to accept the 3rd quarter revenues. All voted 7-0.

Chairman Tholl took up the Unincorporated Places 3rd Quarter Expenditures & Revenues.

There were no questions on the expenditures.

Chairman Tholl continued with the revenues. Representative King indicated that the timber taxes were quite high. He asked how many unincorporated places would not have taxes this year. Sue replied that five towns were receiving tax bills and 18 will not.

A motion was made by Representative Theberge, seconded by Representative Richardson to accept the Unincorporated Places 3rd Quarter Expenditures & Revenues. All voted 7-0.

Sue distributed a copy of a resolution to the Delegation and explained that the Department of Revenue Administration asked for this resolution. National forest funds are sent to the schools where students from the Unincorporated Places attend. The Commissioners used last year's money to help pay the tuition. In order to avoid sending money back to the State, the unexpended statewide education tax would need to go to the trust fund. The money is held in an account in the NH Public Deposit Pool and Sue keeps track of the amounts and to which unincorporated place it is allocated to. Sue also stated that when the Delegation receives the 2007 budget proposal they will see that amount for education in Dixville has tripled due to a family moving in. The resolution read as follows:

The Coös County Delegation authorized the Coös County Commissioners to establish an Expendable Trust Fund for Education of Children in the Unincorporated Places on March 22, 2002. The Coös County Delegation hereby resolves to authorize the Coös County Commissioners to transfer from the Unincorporated Places Unencumbered Fund Balance to this Trust Fund the amount of \$20,845 for the School Year Ended June 30, 2006 (Dixville \$19,658 and Wentworth Location \$1,187).

A motion was made by Representative Theberge, seconded by Representative Richardson to accept the resolution. All voted 7-0.

Legislation 2007:

Chairman Tholl asked for an update of upcoming legislation. Representative King stated that in addition to the Dairy Bill, he is also reintroducing SB76 which allows a town to give property tax breaks for industrial expansion. The selectmen from Colebrook are interested in this bill. It is something that a town has to vote on at its town meeting.

Representative Stohl asked the Delegation to consider why they are meeting quarterly to approve the financials. They have already approved the budget. If the Delegation has a problem with what has been spent, what can they do about it? Nothing. The Delegation meets because the law requires it. He stated that it would be cheaper for Sue to mail everyone the financials and if they have questions they could contact her. He is thinking of drafting a bill that would eliminate the need for these meetings. He has already drafted a bill regarding a mileage issue where two separate statutes deal with mileage reimbursement for Delegation members.

He continued that he and Representative Theberge are working on a bill for areas like the City of Berlin regarding tax liens and tax deeds. Towns/cities do a lot of work on liens/deeds and they are not allowed to keep the funds received from the tax sales. It usually has to go back to the property owner of record.

Representative Theberge disagreed with Representative Stohl on the Quarterly Meeting issue. He stated that if there is a question on a certain line item the quarterly meeting is a good forum to get an answer. The representatives are also Delegates and have a responsibility to the County. It is time well spent. Representative Tholl commented that the reason for these meetings is that it gives a chance for the public to attend these meetings so they may have the chance to be aware of what is going on in the County. Many people who run for state legislature don't realize that they become also become part of the County Delegation.

Representative King mentioned that he, Representative Stohl and Representative Theberge are on a committee studying County Government. Their report will be available in November 2007.

Commissioner Grenier stated that the bill regarding tax liens is a bill very well needed. Eighteen to twenty-four months of aggressive chasing when it comes to substandard housing is hard work. Many abuse the law when it comes to tax deeded properties. He stated to Representative Stohl that if he needs people from Berlin to help and testify that he would be glad to do so. These loopholes need to be resolved and he would be happy to help Representative Stohl in any way possible.

Representative Remick agreed that these quarterly meetings are important.

Status of the Collective Bargaining Agreements:

Sue stated that under the Public Employees Labor Relations law a union and the legislative body must vote on the ratification of the collective bargaining agreements. Sue stated that the AFSCME and SEA agreements have been agreed upon by all parties except for the Delegation. Both contracts have few language changes. Dates have been changed to 2009, wage increases have been agreed upon at three percent for the years 2007, 2008, 2009. AFSCME's contract has a longevity step at 14 years instead of 15 years just like the SEA contract. The biggest change has been to the health insurance. The employer will continue to pay 85% of the single plan and will now pay 80% of 2-person and family plans and the employee will pay 20%. The AFSCME contract also has new language that if there is no RN on duty and an LPN assumes additional duties, the County will pay an additional \$2/hour. The SEA also has shift differential and weekend premium changes. There will be 10 cent increases for the next three years.

Sue asked the Chair if the Delegation would agree to ratify the contracts today or at the next meeting. Chairman Tholl felt that it was not appropriate to vote on this agreement since some of the present Delegation members will not be here next year. He suggested waiting until the next meeting when the new Delegation will be present and will have an input. He asked if there were any comments from the Delegation. Representative Theberge asked what the effective date of these contracts will be. Sue replied January 1, 2007. However, nothing will be changed until the budget is passed in March 2007. This vote is just to accept the ratification. Representative Richardson wanted to know how much it will cost. Sue said she will have figures at the public hearing. Representative Stohl asked why the Delegation had no say in this contract. Representative Theberge explained that these contracts were negotiated in good faith and he felt the Delegation needs to honor that. Sue stated that in both contracts there is an article that states that the Delegation needs to appropriate the money in order for cost items to be paid. If the money is not appropriated, it does not get paid. Representative Remick stated that if the Delegation finds something that they don't like then they can ask the County's team to go back and renegotiate. Commissioner Judd stated that they cannot go back. Representative Buzzell stated this is basically to ratify that negotiations have been completed and that this is the contract. Representative Mears explained that essentially the Delegation can ratify the contract today and take another shot at it at the next meeting. Representative Richardson stated that basically the Delegation has to vote yes. Representative King suggested that this issue be deferred to the next meeting. He would like to know what issues were discussed in negotiations. He stated that there is a very short supply of nurses in the County and would like to keep what we have. Sue stated that the County has kept extensive minutes of all negotiations. Sue stated that the SEA negotiations ended in mediation and the Commissioners did not budge during mediation. Representative Buzzell stated that if the Delegation ratifies now it would put their stamp of confidence in the people that negotiated in good faith. Not voting on these agreements would send the wrong message to the County employees and as Representative King stated there is a nursing shortage. We want to keep the people that we have. Representative Tholl stated that he understood what everyone was saying however there was not a full delegation and some of the members will not be here next year. Representative Richardson stated that everyone was notified of the meeting and they should have been here. After listening to all the discussion, Representative Richardson made a motion to accept a resolution to ratify the collective bargaining agreements, seconded by Representative Remick. The vote was 7 in favor and 1 opposed.

Representative King made an observation that Harvard Pilgrim Healthcare, the County's health insurance provider, is rated 4th from the top in the country as one of the best health insurance. He hopes that staff understands how great of an insurance plan they have and not abuse it.

Coös Economic Development Corporation:

Peter reported that this has been a very active quarter with many measurable highlights as well as many interesting issues in pre-development stages. Unfortunately he was not at liberty to discuss any of these new initiatives by name but addressed what kinds of support the legislators could play in seeing these to fruition.

First the measurables:

- Dirigo Papers started making its monthly payments Oct. 12th on its \$500,000 CDBG loan subgranted from the Town of Dalton. Owner Peter Hanson has indicated he has secured lower

cost equity financing that will both improve his bottom line and operations but also allows him to exercise the purchase option in his lease-purchase agreement;

- Isaacson Structural Steel has begun its payments on its CDBG facilities expansion loan starting at the end of October;
- Vermont Electric likely will begin lease payments in January once the new turbine is received, installed and producing power at Ethan Allen in Beecher Falls;
- CEDC-NCIC partnership has made its first loan from the revolving loan account with numerous applications pending. While far short of the goal of \$210,000 in lending by the close of the year there could be \$100,000 in small business loans made by the New Year;
- CEDC is working with owner Dr. Brian Beattie to construct the Mt. Orne telecom tower. The actual tower is expected in early December with site work, foundation and electrical connections being built in preparation for stacking the tower by crane in mid-December. Additional towers in Groveton and Lancaster Industrial Park (a mid-range PCS tower) are in the planning stages;
- CEDC is continuing to develop its role with other county economic development groups in building a Coalition to create a county-wide development plan for use as a road map as we move forward. This document will consider telecom, energy generation, tourism, reuse of existing commercial/industrial space, business recruitment and work force training and provision of business services as it moves forward;
- CEDC has begun conversations with the Grand Hotels about their development plans, their needs and to plan for the impact of those developments. In planning stages is a forum with community officials and business groups to start planning for the impact of those developments;
- There are numerous promising business developments in the county that are still too preliminary to be discussed but would go a long way to diversifying the economy and using the timber resource. One major piece of this puzzle is in the alternative energy area.

A key impediment to these plans, which could see as much 500 Mw of power generated and 100 direct well paying jobs, is the limited capacity of transmission lines into the ISO grid network.

As CEDC moves forward addressing infrastructure issues that limit business and job growth in the region, energy is a key piece of the puzzle along with work force development, communications, transportation and affordable housing. But these issues cannot be addressed in isolation. CEDC and the County need the Delegation's thoughtful consideration of these issues. Peter urged the Delegation not to be swayed by the first shiny nickel that's flashed at them and to analyze the best use of the County's finite resources and their sustained use in the best interest of the county as a whole.

Peter hopes that in the weeks to come, to be able to address these issues with the Delegation more openly but in the meantime, if anyone had questions he asked that they contact him.

Other Business:

Chairman Tholl stated that he had been contacted through Representative Richardson and members of the Northumberland Cemetery to ask for assistance on their cemetery project. Representative Richardson was selected to speak on their behalf. He gave each Delegate a copy of the work done up to date. This group was denied funding assistance to fix the riverbank. Part of the bank has already been washed away by the river. Some graves were washed away and they were able to save them. However many of these old graves do not have vaults. Representative King stated that this is a health issue and the riverbank is going fast. He suggested that a letter be written from the Chair to support this cause and the Department of Environmental Services should also be contacted as this is a health issue. Rocks should be placed on the riverbank not dead trees. Dead trees did not solve the riverbank erosion at the County Farm. Everything possible should be done to correct this problem. He stated that you can't have graves falling into the river. He also suggested contacting Conti Wildlife Refuge. This is Congressional issue and the heat should be put on them. Representative Tholl stated that the Delegation will do what Representative King has suggested. Representative Richardson stated that the town was never notified of their denial for a mitigation grant. A member of the committee contacted the Joint Rivers Commission to see what the status of their application was and they were told of the denial. Representative Theberge stated that the group can request copies of

the winning applications. This is an erosion problem so it is a town problem. There was continued discussion on this subject.

A motion was made by Representative Mears to take Representative King's suggestion that the Chair write a letter concerning this issue, seconded by Representative Buzzell. All voted 8-0.

At this time, Representative Richardson stated that since this is budget time he had a proposal for the Delegation and the Commissioners to consider. There is a lot of turmoil in the North Country and he proposed to appropriate \$60,000 in the budget to be distributed to the four chambers of commerce. He asked if the Delegation and Commissioners could come up with a plan to appropriate money. Representative King asked if he would want this to be a permanent line item or could it be appropriated like the outside agency funds. Representative Richardson stated that this money would be used to help with their expenses. Representative Richardson is looking at a matching grant of some kind where the County would match these funds if the Chambers could raise the matching funds. Representative Richardson stated that the chambers need to be brought back to being more effective and dynamic. Representative Buzzell asked if this money would be used for advertising only or could it be used any way they saw fit. Chairman Tholl stated that the Delegation does not want to tell the chambers what to do.

Sue informed the Delegation that in 2004 the ten counties had hired legal counsel to speak on their behalf in regards to the SB409 caps and certain skilled nursing services. A decision was reached last Friday ruling in favor of the ten counties. The judge stated that the Department of Health & Human Services has the right to appeal to the Supreme Court. Sue stated that if they do not go to Supreme Court \$226,994 could be released to surplus.

Representative Buzzell asked if the lapse in funds issue in the State's nursing home line item had been resolved. Sue stated no. Representative King is in the process of having an audit done and the issue has not been resolved.

Representative Theberge commented that this is the reason why there are quarterly meetings. They are very informative. Representative Stohl stated that he would not file legislation; however, tell the delegates who are part of the Delegation that a quorum is needed.

Representative King stated that a meeting date of 11/29/06 has been set for the Unincorporated Places retreat for the County Commissioners, County Delegation and the members of the Planning Board. The time and place is to be determined. He is awaiting a proposal from The Balsams to hold this retreat. As soon as this is decided, an agenda will be sent out to everyone. Services in the Unincorporated Places will be demanded if these areas continue to grow and Coös County needs to be prepared.

Representative Remick indicated that if attendance at Delegation meetings is published in the paper there would be a quorum.

Representative Buzzell asked if he needed to attend this retreat since he will not be part of the Delegation next term. Representative King suggested that all current and new members to the Delegation be invited to this retreat.

Representative Richardson thanked Representative Buzzell and Representative Morneau for their hard work during the last two years since they are not on the ballot.

Chairman Tholl thanked the members of the Delegation for their hard team work during the last 2 years.

Chairman Tholl presented two letters from the New Hampshire Association of Counties. The first was addressed to Sheriff Gerald P. Marcou congratulating him on his nomination for the 2006 Sheriff of the Year Award along with a certificate. The second was addressed to Representative Fred King congratulating him on his nomination for 2006 Legislator of the Year Award along with a certificate.

Representative Buzzell thanked the Delegation, Commissioners, and other county officials for having worked with him for the last 2 years.

A motion was made by Representative Richardson, seconded by Representative Theberge to adjourn the meeting at 11:53 a.m. All voted 8-0.

Respectfully submitted,
Representative Frederick King

COÖS COUNTY
DELEGATION MEETING &
PUBLIC HEARING ON THE
PROPOSED BUDGET 2007
The Cabot Motor Inn - Lancaster, NH
December 9, 2006

Present: Reps. William Hatch, Paul Ingersoll, Fred King, Ed Mears, Evalyn Merrick, Scott Merrick, Bill Remick, Eric Stohl, Robert Theberge and John Tholl; Commissioners Burnham Judd, Paul Grenier and Tom Brady, County Administrator Suzanne Collins, County Attorney Pierre Morin, County Attorney-Elect Keith Clouatre, Victim/Witness Advocate Jessica Adair, Sheriff Gerald Marcou, Chief Deputy Keith Roberge, Register of Deeds Carole Lamirande, Deputy Registrar Sally Pelletier, Superintendent Norman Brown, Berlin Nursing Home Administrator Jeannette Morneau, Assistant to the Administrator Helen Couture, County Treasurer Donald Bisson, Administrative Assistant Linda Harris, Cooperative Extension Educator Sue Buteau, representatives of agencies supported by the County, members of the press and the public.

DELEGATION MEETING

Chairman John Tholl opened the meeting at 10:15 a.m. and Rep. King called the roll. There were 9 members present.

Chairman Tholl asked for a motion to approve the minutes of the November 1, 2006 meeting as distributed. Rep. Hatch joined the meeting. A motion was made by Rep. King, seconded Rep. Remick. All approved unanimously by voice vote.

Chairman Tholl presented Resolution #1, which calls for approval from the Delegation to authorize the County Treasurer to borrow in anticipation of 2007 taxes. Rep. E. Merrick asked where the County borrows the money. Chairman Tholl explained that it was whoever offered the best interest rate. Sue Collins explained that bond counsel is obtained and that the Tax Anticipation Notes go out to bid. Rep. Theberge made a motion to approve Resolution #1. Rep. King seconded the motion. There being no further discussion a vote was taken on Resolution #1. All approved 10-0. Resolution #1 reads as follows:

RESOLUTION #1

Be it resolved by the Coös County Delegation duly convened on this ninth day of December, 2006, that since the monies in the treasury of the County of Coös are insufficient to meet the demands upon the same and the sum of Six Million Five Hundred Thousand Dollars (\$6,500,000) being the projected amount necessary for the purpose of operating the County for the Fiscal Year 2007, the Coös County Treasurer is hereby authorized to borrow up to \$6,500,000 upon order of the County Commissioners pursuant to RSA 29:8.

Chairman Tholl presented Resolution #2, which calls for authorization for Coös County to pay 2007 expenses for the first quarter. Rep. Theberge made a motion to approve Resolution #2. Rep. Hatch seconded the motion. There being no discussion a vote was taken on Resolution #2. All approved 10-0. Resolution #2 reads as follows:

RESOLUTION #2
Authorization for Coös County to Pay 2007 Expenses
(RSA 24:15)

Due to timing differences, the County operates without an approved operating budget during the months of January, February and part of March. Historical figures demonstrate that the January through March expenses will total approximately \$6.2 million dollars.

RSA 24:15 states that no County Commissioner or elected or appointed official shall pay or agree to pay, or incur any liability for the payment of any sum of money for which the County Convention has made no appropriation.

I move that we, the County Convention authorize the County to spend up to \$6.2 million for the 2007 expenses during the months of January, February, and March in anticipation of the subsequent approval of the 2007 budget. Further that the \$6.2 million be allocated proportionately to the line items based on the 2006 approved net appropriations to fund like operating and personnel expenses in existence as of 12/31/2006.

Chairman Tholl presented Resolution #3, which calls for authorization for County Commissioners to withdraw funds from the Coös County Facility Fund for a new vacuum pump for the milking system at the County Farm. Commissioner Judd stated the Commissioners were requesting a transfer from the Facility Fund of \$9,150 for a replacement pump assembly for the vacuum system that runs the whole milking system. The current system is hazardous - it leaks a lot, it is obsolete and nothing can be done to fix it. The new system would also be more energy efficient. Rep. Theberge made a motion to approve Resolution #3. Rep. E. Merrick seconded the motion. There being no discussion a vote was taken on Resolution #3. All approved 10-0. Resolution #3 reads as follows:

RESOLUTION #3

Be it resolved that the Coös County Delegation duly convened on this ninth day of December, 2006 hereby authorizes the County Commissioners to withdraw funds from the Coös County Facility Fund and transfer said funds to the Coös County General Fund in the following amounts for the following purpose:

For Coös County Farm (Vacuum Pump for Milking System) \$9,150

Chairman Tholl introduced the newly elected State Representatives to everyone at the meeting. Chairman Tholl closed the meeting at 10:25 a.m.

PUBLIC HEARING

Chairman Tholl opened the public hearing with the "Pledge of Allegiance" directed by Commissioner Judd.

Sue Collins, County Administrator welcomed everyone to the public hearing on the county budget being recommended by the 3 County Commissioners - Commissioners Judd, Grenier and Brady.

The newly elected State Representatives to the Coös County Delegation were welcomed: from District 2, the Honorable Evalyn Merrick; from District 3, the Honorable William Hatch; and from District 4, the Honorable Yvonne Thomas and the Honorable Paul Ingersoll. She also welcomed newly elected County Attorney Keith Clouatre. Sue thanked Representatives Herb Richardson, Renny Morneau, Bernie Buzzell and Bruce Lary for their combined years of service.

The County also recognized County Attorney Pierre Morin who has served as Coös County Attorney since January 1, 1967. Forty years of service in a county elected position has to be a record. A review of County Reports since 1967 showed the following total caseloads handled by Pierre during his tenure as County Attorney not including 2006.

- felony cases - over 3,100

- misdemeanor - over 1,600
- miscellaneous cases - 2,400

For 30 years, the position of County Attorney was part-time and 10 years ago the Delegation voted to make the position full time.

Sue asked that Pierre join her for the Commissioners to present him with a clock for his many years of service.

Pierre thanked everyone that he has worked with over the past 40 years.

Sue explained that the first steps in the 2007 budget development process began in September. Most county programs and departments used a zero-based budgeting approach and justified every hour of labor and all costs needed to provide services to our citizens. The budget requests were submitted in October for review and adjustments by Sue and the Commissioners. According to state law the Commissioners recommended budget must be in the hands of the city, towns and Delegation members by December 1st. The budgets were mailed on November 21st.

The goal in conducting a public hearing on the budget is to provide information to the public about county services and programs funded with their property tax dollars and how much we project those services will cost in 2007. It also gives members of the Delegation, the Commissioners and other elected officials the opportunity to hear input from the public, from the city and from the towns in the county. The Delegation traditionally votes on the budget in March.

During the interim, between the public hearing and the March 2007 vote, the information presented as well as public input gives members of the Delegation, the Commissioners and other elected officials a lot to think about and deliberate.

The State Constitution or State law requires certain county operations. These include the Registrar of Deeds, the County Attorney, Medical Referees, a County Sheriff, a Treasurer and Commissioners as well as a Department of Corrections.

The law requires counties to fund 25% of all services to any citizens who qualify for nursing home level of care and Medicaid regardless of where they live – be it in a county nursing home, a private nursing home anywhere in New Hampshire, a skilled nursing facility, a residential care or assisted living facility or even in their own home. The two key elements to being approved for Medicaid services are qualifying for nursing home level of care “and” meeting the state’s Medicaid financial guidelines. The guiding principle at the NH Department of Health & Human Services is to provide a continuum of care for our needy elderly citizens with a goal of keeping folks in their homes as long as it is practically and financially possible. The law also requires that the County fund 25% of court ordered costs for services to children under the care and protection of the Division of Children, Youth and Families.

The County pays 50% of aid to those who qualify for Old Age Assistance and Aid to the Permanently and Totally Disabled. These programs are mostly cash grants to individuals. Additionally, the County is billed a monthly medical fee of \$27 for each person who qualifies for OAA and \$52 for each person who qualifies for APTD.

Additionally, the new Medicare Part D program began on 1/1/06. For those county citizens who are “dual eligible” – that means eligible for both Medicaid and Medicare, the State and the County are required to reimburse the federal government 90% of the prescription drug savings to the State Medicaid program since Medicare is now covering prescription drugs. During 2006, the County refunds \$67 per client per month.

The role of the County in operating nursing homes is not in State law nor is it in the Constitution. All ten counties in New Hampshire recognize the need of certain poor citizens for long-term care. Medicaid hardly covers the entire cost of providing care to those elderly who are not wealthy. Private nursing homes are

charging \$250 per day and more to their well-to-do clients but the County's citizens on Medicaid who only have a meager social security check as a monthly resource can hardly afford a private nursing home. Most social security checks would only cover 3 days of care a month in a private home, say nothing about any prescription drugs. The average monthly social security check for our nursing home residents is in the \$700-\$800 range and a few residents also have small pension checks.

There are striking similarities between the young and the old. Most people cannot afford private schools for their children, so public schools exist. It is the same story of the elderly. Not all can afford private nursing homes for long-term care so public nursing homes exist. Both schools and nursing homes are supported by taxes. Sue took this opportunity to invite each member of the Delegation to visit and see for themselves - where they could actually see why nursing homes are an essential element in the continuum of care. Most residents are too frail, too sick and often-times too confused to live alone or with family members. The goal remains to operate these two nursing homes at optimum capacity.

For the benefit of newly elected state representatives, Sue briefly explained the County's dual role in the NH Medicaid Program:

COÖS COUNTY IS A PAYEE - the two nursing homes are paid by the State of NH for all nursing home residents who qualify for Medicaid - that is about 83% of our residents. At the end of each month, the two nursing homes bill the State of NH Medicaid program for their care. The Berlin Nursing Home bills \$139.87 per day; the W. Stewartstown Nursing Hospital bills \$135.87 per day. The State subtracts any income the residents have, like Social Security, pensions and any other monthly income and sends the nursing homes the balance.

COÖS COUNTY IS ALSO A PAYOR - On a monthly basis the State bills the counties for 25% of all Medicaid costs for any citizen of the County who has been approved by the State to receive Medicaid qualifying services - these are Nursing Home Care, Home & Community Based Care, Provider Payments that includes some prescription drugs, hospitalization, x-rays, emergency medical services, durable medical equipment, case management and medical supplies. For the month of September, for example, the county paid 25% of nursing home charges for 289 Coös County citizens living in nursing homes. 136 of them live in the County's two nursing homes and 153 live in 25 other nursing homes including Morrison Nursing Home, Country Village, and St. Vincent de Paul.

Sue continued that the property tax amount projected for 2007 is \$10,834,400; \$5,508,300 is the projected amount needed for the state programs. The balance of the taxes goes to cover programs over which the Commissioners and other elected officials have some discretion.

The Register of Deeds will be the only profit center in the County budget this year. That profit helps to reduce taxes. For many years, the County Farm was also a profit center but revenue in 2006 was really disastrous with the drop in milk prices. There is some hope on the horizon for milk prices to increase and stabilize 2007.

The costs of County Administration, County Treasurer, Audit, County Report, Delegation Expense and the Coös County Conservation District are entirely covered by the County's share of federal Payment in Lieu of Taxes.

Sue explained a pie chart that showed the breakdown of the county tax dollar. The Nursing Home deficits cost 22.9% of the projected amount to be raised by taxes, the Department of Corrections 15.8%, the Sheriff's Department 3.7%. "Other" on the pie chart is 6.8% and it is a catch-all for the County Attorney, Medical Referees, Victim/Witness Program, Cooperative Extension, Debt Service, Social Service Agencies and Coös Economic Development Corporation that the County traditionally funds.

Sue continued that over the past 8 years, the county tax has increased an average of 8% per year. This year's projected increase is 8.7%. She mentioned a few events that could reduce that amount significantly.

- In October, the counties were successful in obtaining a declaratory judgment against the NH Department of Health & Human Services (DHHS) that could result in up to \$595,000 in refunds to Coös County for certain services that the counties argued did not meet the criteria for county financial responsibility and for exceeding the SB409 CAP in SFY2004. DHHS has appealed this decision to the NH Supreme Court. The counties maintain that they have a strong case. Ultimately a ruling in favor of the counties would free up to \$595,000 to reduce taxes.
- In October, both the county's nursing homes filed an appeal of the most recent Medicaid rates. The rates were contested due to the way the Rate Setting Bureau determines a so-called "budget neutrality factor". The State's goal in applying this factor to the nursing homes rates is to assure the Department will not exceed the amount budgeted for nursing home services in the State budget. The counties learned that in the past 5 years, the State has lapsed some \$19.5 million using the "budget neutrality factor". It is obvious to the nursing home industry that the use of this factor had an additional goal of producing lapsed funds for the Department. A private nursing home - Bel-Air in Goffstown filed a lawsuit on the budget neutrality matter in 2001 and the Superior Court recently found in favor of the nursing home; the Department of Health & Human Services filed a motion for reconsideration with the NH Supreme Court and on November 30th, the Supreme Court issued an order denying the State's Motion for Reconsideration.
- The projected surplus for 12/31/06 is a conservative estimate and could conceivably be more.

The budget was presented with a 3% Cost of Living increase for county employees. The County held successful negotiations with two unions - AFSCME (the American Federation of State, County and Municipal Employees) for certain employees at the Coös County Nursing Home - Berlin and the SEA (State Employees Association) for certain employees at the Department of Corrections and Recycling Center. All parties agreed to new 3-year agreements.

The proposed AFSCME contract shows the cost of increased wages for the covered positions (that is just about everyone except the Administrator, Department Heads and RNs) to be \$90,121.

There is also the related Social Security employer share of 7.65%, ½ year of NH Retirement at 6.81% on 40% of the wages. There are many part-time positions at the Nursing Home in Berlin - positions that do not qualify for NH Retirement because they are less than 35 hours per week. The employer share of NH Retirement is scheduled to take a big jump on 7/1/2006 from 6.81% to 8.74%. Workers' compensation coverage is 2.90% of gross payroll in the nursing home.

The final item is health insurance - the most important benefit to the county's employees. This year the Commissioners agreed to change the cost sharing for 2-person and family plans from 75% employer share to 80% employer share. Sue explained that this is more in line with most of the other municipalities in Coös County. The projected increase in health insurance for union covered positions in Berlin is \$40,270.

The total proposed cost of the AFSCME Collective Bargaining Agreement is \$142,700.

Sue continued with the proposed contract with the State Employees Association for 12 covered positions at the Department of Corrections with a total cost of \$20,267. She noted that Corrections' positions are part of NH Retirement Group II - the employer only pays the Medicare portion of Social Security and the NH Retirement employer rates are much higher and are also going up on 7/1/2006 from 9.81% to 11.84%. In addition to the 3% wage increase and health insurance change, this Collective Bargaining Agreement calls for minimal increases to the shift differentials paid to the 3-11 and 11-7 shifts. The total cost for SEA union covered positions in 2007 will be \$20,267 if the budget is approved.

Sue noted that not all county employees are represented by unions. The proposed 3% wage increase for all county employees including those in the unions, plus step increases for employees who still qualify for them and increases in employee eligibility for longevity pay and sick pay, totals \$558,400 on a total current payroll of \$11,159,700.

The only wage and benefit item that was unknown when the budget was prepared was the amount the health insurance premiums would increase on July 1, 2007. Last year the County was fortunate to avoid a

20.5% increase in rates by switching coverage from the Local Government Center's Matthew Thornton product to Primex's Harvard Pilgrim product. The rates for 7/1/06-6/30/07 went up 5%. This year the "Not to Exceed" rate is projected at 15.7%. This rate increase is not final - by late January, Primex³ will have more of the county's claims experience data and will provide an update with final rates determined by June 1st. Whatever that percentage turns out to be will have an effect for the last 6 months of 2007.

The 2006 budget includes \$2,242,700 for the employer share of health insurance premiums. If the rates were to increase that maximum of 15.7% for the last 6 months, the financial impact could be as much as \$175,000.

The total 2007 County budget is \$27,495,950 - the current 2006 approved budget is \$26,441,600 or an increase of 3.987%.

Sue explained that the public hearing is about numbers but it is important to remember that these numbers all relate to people. It's not just about Medicaid and nursing homes, it's about public safety including criminal justice programs with the County Attorney, the County Sheriff and the Department of Corrections. It's about the important services of the Registry of Deeds, UNH Cooperative Extension, and the Conservation District. It's about a Farm and a Recycling Center that serves as worksites for inmates and serve the communities. It's about a county that is the local government for 23 unincorporated places where people live, harvest timber and recreate. It's about 270 county employees most of whom give a hard day's work for their paycheck. And it's about taxes that people work hard to pay.

Rep. E. Merrick asked who gets the 8.746% increase in county tax. Sue explained that anyone who has property in Coös County. It depends on each town's equalized value and each town's percentage of the total county value.

The presentation of the 2007 proposed budget began.

The first two budgets presented were the county's two nursing homes. Annually the NH Department of Health & Human Services surveys the homes for quality of life, quality of care and life safety.

- Nursing Homes are held to some of the strictest regulations in the nation. More than 130,000 pages of Medicare and Medicaid rules and instructions exist - that is 3 times the page total of the IRS tax code and its federal tax regulations.
- Medicaid reimbursement is based on cost reports that take weeks and many staff hours to complete.
- Each nursing home resident is assessed and reassessed with an instrument called the Minimum Data Set (MDS) that is transmitted to the federal government - the manual for completing the Minimum Data Set is 500 pages long.

Although the nursing home survey and enforcement system is process oriented and punishment driven and does not reward quality care, it does keep providers on their toes. When nursing homes receive poor surveys, there is a lot of attention focused on the home with deficiencies that need to be corrected; fines are often assessed and the home may even be monitored by the State.

Before Sue began on the departmental breakdown for the Nursing Hospital she wanted everyone to be aware of a basic difference in the two nursing home budgets. The Nursing Home in Berlin is a free-standing facility and its budget reflects only its own costs. The Nursing Hospital in W. Stewartstown is part of the county complex in W. Stewartstown and serves as the center of county government. Other county operations that rely on Nursing Hospital services are the Department of Corrections, the County Farm, the Coös County Recycling Center, and the Transfer Station. Services provided include:

- meals to corrections, farm & recycling center employees;
- meals to inmates at the department of corrections;
- laundry services to the department of corrections;

- maintenance services to the department of corrections, farm and recycling center;
- administrative services to department of corrections and farm;
- payroll and accounts payable services to all county departments including treasurer, corrections, farm, recycling, register of deeds, county attorney, victim/witness, county sheriff, cooperative extension, soil conservation, unincorporated places and transfer station; and
- Accounts payable services to the Nursing Home in Berlin.

In the Nursing Hospital Revenue Budget there are revenue items totaling \$227,900 that actually charge these departments for those services.

Sue presented statistics on nursing home occupancy and the hometowns of nursing home residents. The care that is given and the home provided is driven by individual needs that can no longer be met at home or in the community. Sue spoke of the services that the nurses' aides and the activities department provide for the residents.

The Nursing Hospital generates an annual payroll that totals \$4.5 million. This is a labor intensive business. It is open 24 hours a day, 7 days a week and employees put in 4,962 hours per week. There are 124 full-time equivalent positions.

The Nursing Hospital budget is up \$291,750 or 3.8%. The 3% cost of living wage adjustment and step increases total \$165,000, the health insurance increase due to changing the employer share from 75% to 80% costs \$45,580 and the social security, workers' comp and NH Retirement amounts to \$8,300. The total of these costs is \$218,880 or 75% of the increase.

Sue covered individual department budgets explaining any increases, decreases or new costs anticipated in 2007. The bottom line as stated earlier for the nursing hospital budget is up \$291,750 or 3.8%.

Sue continued with the nursing hospital specials:

- The first item requested was for 10 electric beds. The purchase of electric beds is first for the comfort and convenience of the residents but just as high in priority is the use of electric beds mitigates the number of back injuries suffered by staff in getting residents up out of bed. Based on past high loss workers' compensation experience, the Commissioners approved a multi-year program to replace manual beds with electric beds. This is the third annual installment in that project.
- A new 95# washer. In 2006 the 1975 model was replaced and in 2007 there is a request to replace the 1976 model. It is 30 years old and repairs are expensive. The cost is \$17,500. The new washers are more efficient in water use as well as chemical use and also contribute to electricity savings.
- One new EZ Stand Resident Lift is budgeted at \$5,200. As more and more residents need assistance with transferring, there is an increasing need for this equipment. Further, use of transfer equipment is a preventative measure in averting employee injury.
- The nursing hospital has been waiting for 3 months to get a price on replacing 4 doors on the 1932 Otis Elevator. The hydraulics for these doors is worn out and there are no replacement parts. The elevator company has taken measurements and photographs but has not yet provided a quote on the door replacements. The maintenance staff estimated \$8,000 per door based on their conversations with the elevator people. The new doors will open wider and be better equipped to accommodate laundry carts, dietary food wagons and resident wheelchairs.
- The ozone system in the laundry is piped into 3 washers. In 2006 enough money was saved on fuel to purchase the system for 2 washers. The company agreed to leave the installation on the 3rd washer pending approval of the budget in March. The proposed cost is \$7,500.

The overall request for capital items is up \$36,400.

Rep. Remick asked if he had heard Sue correctly as to the age of the Otis Elevator which was 1932. Sue replied that he had.

The total Nursing Hospital revenue is projected to increase by \$91,700. Due to low census Medicaid is down \$47,200. Private pay revenue is projected to increase \$29,200 - at the November Commissioners meeting, a private rate increase from \$160 per day to \$175 per day was approved effective January 1st. That will increase this line item another \$14,600 as Sue had based the budget on a rate of \$170 instead of \$175. There was no request for respite care during 2006 so the revenue projection was reduced to \$1,000 for 2007. There is a reduction in total revenue in services to other departments of \$3,300 for meals, laundry, maintenance and administrative services. The revenue increase on the funds that the federal government matches on the 6% bed tax is projected to increase by \$115,000.

Jeannette Morneau, Administrator presented the proposed budget for the Nursing Home in Berlin. Statistics on nursing home occupancy and hometowns of nursing home residents were presented.

Jeannette explained that to provide the professional, loving care that the elderly require and deserve, it takes a lot of resources. In this nursing home, the employees provide over 5,300 hours of work each week with a weekly payroll averaging \$89,000.

Jeannette covered individual department budgets explaining any increases, decreases or new costs anticipated in 2007. This budget shows an increase of \$425,250 above the 2006 budget. Again, the bulk of increases are in salaries, including the step increases and cost of living increases. The nursing home specials requested were as follows:

- The first item requested was 10 electric beds. This is the third year of the installment project. Estimated cost is \$16,000.
- Replacement of a tub - \$18,700.
- Replace Secure Care which is the wandering alarm system - \$15,000.
- Purchase of two floor lifts - \$5,100.
- Another item which is not included in the budget is the possible purchase of an ozone system like the one in W. Stewartstown. The Berlin facility has had it only on trial for one month. The cost of this system would be \$15,995 but most of the cost would likely be offset by savings in fuel, water, electricity and laundry chemicals.

The total request for capital items is \$30,800.

Edith Tucker asked if the ozone system was being purchased or not. Jeannette replied that they did not know yet as the preliminary figures on savings have not been determined yet. The total estimated nursing home revenue shows an increase of \$372,600.

Sue Collins continued with County Administration. This total budget is down \$2,300.

Commissioners' salaries remain the same and there is a decrease of \$3,600 in Administration expense.

The Treasurer's salary is the same and the Treasurer's expense shows a slight decrease of \$100.

The County audit is up \$1,700 due to the requirement that the County have its audit prepared under the Single Audit Act if grant funding in excess of \$500,000 is received in 2006. Sue mentioned that this may not be necessary in 2006 as the Ethan Allen CDBG grant funding is proceeding very slowly. The County Report printing is down \$300.

County Attorney Pierre Morin along with County Attorney-Elect Keith Clouatre presented the appropriation budgets for County Attorney, and Medical Referees as well as the revenue budget for the Domestic Violence Prosecutor Grant. The total budget decrease which includes wages and benefits is \$300. Pierre did request that the decrease of \$8,600 in the Assistant County Attorney Salary line item be reinstated. This new County Attorney plans on asking Pierre to work part time once he retires and until a new Assistant County Attorney is hired. He also asked that \$1,500 for a new laptop computer that was requested be reinstated. Rep. Ingersoll asked what kind of travel was entailed in this department. Keith

explained that there are conferences, meetings in Concord, interviews with victims/witnesses at their homes and occasional travel to Grafton County. A question was also asked about the total caseload and Pierre replied about 300 a year. Keith also had a budgetary warning. Recently a sex offender bill was passed. If experts are requested to testify, they will come out of a firm in Massachusetts with an estimated cost of \$10,000. This is a nine month warning as it does not look like there will be anything until September. The medical referees' budget has decreased \$5,000. On the revenue side, the prosecutor's grant also decreased \$18,000.

Victim/Witness Advocate Jessica Adair presented the Victim/Witness budget. The total increase in this budget is \$10,900. On the revenue side, the grant from the AG's office is \$30,000.

Carole Lamirande, Registrar, explained the budget for the Register of Deeds. This department's total budget increase which includes wages and benefits is \$11,050. The registry's total revenues have decreased by \$600.

There was a break for lunch at 12:30 p.m.

After the break, Sheriff Gerald Marcou presented the Sheriff's Department budget. He explained that in order to run this department appropriately he needs manpower and equipment. He explained his need for additional manpower due to family court. This budget shows an increase of \$53,700. The revenue budget showed a decrease of \$3,500.

Sue Collins presented the Human Services budget. This department's total budget increase which includes wages and benefits is \$3,600.

Next was the explanation of State Assistance Programs which is up \$173,200 or 3.6%. This is the part of the budget that accounts for more than half of the county property tax and it is absolutely the most difficult to estimate.

The County's participation in some of these programs sunsets in June 2007 and the legislature will certainly play the key role in how this funding relationship between the county and the State continue to play out in the future. During the past session of the legislature, Coös County supported HB638 which would have gone a long way to simplify the State County relationship – there were several amendments to the bill but in its final hour, one legislator on the Committee of Conference would not sign off. That action resulted in having to call a supplemental budget meeting last summer to appropriate \$154,000 for OAA & APTD Medical and as it turns out, that amount will not even be enough to finish out this year.

HCBC

The county pays for 25% of the non-federal share for services provided by Home Health agencies to Medicaid recipients in their homes. Another significant cost in this line item is case management. Case management in NH is outsourced by the Department of Health & Human Services to independent case management companies. This is an area of growth as the elderly choose to live at home as long as possible and with the help of new technologies and new medications that is often the case. This line item is up \$138,000 or 32%.

PROVIDER PAYMENTS

Here again the county pays 25% of the non-federal share of certain services for Medicaid eligible clients who qualify for nursing home level of care. These costs are for both those who are living at home or in a nursing home. Due to the implementation of Medicare Part D, the growth in this line item has declined a little. Based on the current caseload, the projected funding needed to reimburse the State for Provider Payments in 2007 is \$490,000.

OLD AGE ASSISTANCE

This program provides a small living allowance for folks 65 and older who have no work history, have never paid into Social Security and have an income of less than \$530 per month and resources of less than

\$2,500. The County reimburses the State 50% of this cost for each client in the program. Based on current caseload, this budget is up \$6,000 for 2007.

OLD AGE ASSISTANCE MEDICAL

For every recipient of OAA, the County pays the State a medical charge of \$27. Prior to last year, the charge was \$6. The current caseload is 55 so \$19,200 should be adequate to cover that caseload in 2007. That is a decrease of \$1,800.

APTD

There is a projected \$44,000 increase in this line item based on a current case load of 385 clients.

APTD MEDICAL

With an average caseload of 390 clients, this budget is projected to increase from \$186,000 to \$248,400.

NURSING HOME CARE

Based on current caseload this line item was budgeted at a reduction of \$2,500 from 2006. This may change before March if and when the Nursing Homes hear from the Court whether the State's budget neutrality must be adjusted retroactively. If so, the two nursing homes revenues would go up but this line item where we reimburse the State 25% of Medicaid for residents of nursing homes would also show an increase.

RATE SETTING BUREAU

This line item is the County's 50% share of the Department of Health & Human Services costs for running its Institutional Rate Setting Bureau. This division audits Medicaid cost reports and runs nursing homes costs through the acuity system to determine nursing home rates. This is also the Department that estimates and applies the budget neutrality factor. Based on what Health & Human Services has charged this year, a slight decrease of \$600 is projected.

FUNERALS COUNTY ASSISTED PERSONS

This line item is needed to provide burial assistance to any county assisted person for whom a legally liable town cannot be established. These cases are rare and the \$1,000 is a contingency amount. In 2006, there were 4 cases and \$1,500 was expended but historically there are only one or two cases.

MEDICAID SPDC (CLAWBACK)

SPDC stands for State Phase Down Contributions whereby the State pays the federal government most of the savings realized when clients who are eligible for both Medicaid and Medicare become covered by the federal Medicare Part D Program. The Medicaid program no longer pays for most of the cost of prescription drugs and the federal government bills the State for each client. During 2006, the County has been charged for its 25% share at \$67 per client. This line item has been reduced by \$124,000.

Overall the State Assistance Program budget is up \$173,200.

The Children, Youth & Families' budget is down \$72,950. As stated every year, this budget is very difficult to estimate. Every line item is reviewed and the estimates are based on current caseload and the services being received. This changes from day to day. The courts and judges are in charge of the length of placement and the facilities where youngsters will receive services. The county has no input. Best estimates are made based on where youths are placed today as historical data is largely unreliable.

For Placement Prevention funds, the county will be receiving \$143,100 this year and plans on the same amount for next year. The money is available to support some excellent programs whose goal is to prevent out of home placements for youth between the ages of 0-18 years. Proposals from agencies, schools, hospitals, and police departments are requested annually in early summer. The County has a selection committee that reviews the applications.

Superintendent Norm Brown presented the budget for the Department of Corrections. Norm began by explaining charts on inmate days, residences and courts which he compared to 2005. Population in adult

males in West Stewartstown has increased from 32 inmates a day to 36-37 inmates a day. This does not include the increase in the female population or other male inmates in other facilities.

Norm explained that a significant part of the salary line item increase is due to the sick and personal leave accrual which he will receive when he retires on or before April 27, 2007. Salaries have been adjusted with step increases and the 3% COLA. Department line items were reviewed for increases and decreases in this budget.

Overall, this budget which includes wages and benefits is up \$117,450.

The Department of Corrections revenue was also reviewed. This line item is down \$1,750.

Sue Buteau, UNH Extension Educator, presented the Extension budget for 2007 that is up \$4,400. Mr. Will Cowie a member of the Advisory Board also spoke briefly in support of the budget and the highly qualified personnel working at the Extension office.

Sue Collins presented the budget for the Coös County Conservation District. The budget for the position is up \$1,500 due to a wage increase of 3% and related benefit costs.

Sue explained that Debt Service consists of the interest on the County's Tax Anticipation Notes. The estimate of \$179,500 is based on borrowing \$6.3 Million for 260 days @4%.

Delegation expense is level funded at \$5,000.

Under other special appropriations, eight of the programs requested level funding. The Response Program requested an increase of \$250 and the Long Distance Medical Transportation Program operated by Tri-County CAP requested an increase of \$2,000. The Commissioners recommended these increases. Larry Kelly, Executive Director of CAP thanked everyone for their continued support as did Donna Cummings representing RESPONSE.

Peter Riviere, Coös Economic Development Corporation, thanked the Commissioners and the Delegation for their support and spoke briefly about CEDC accomplishments in 2006. He also gave a brief overview of this program for the new delegates.

The Farm operating budget for 2007 which includes wages and related benefits is down \$100. Sue covered each line item with explanations for increases or decreases.

The capital item requested for the farm is the purchase of a used pickup at a cost not to exceed \$6,000. Also included in this budget in November was \$5,000 for the cost of repairs to the Connecticut River Bank where considerable damage was done by the flood waters during the past spring, summer and fall. The plan was to rip rap certain areas and use \$5,000 from the 2006 budget and request an appropriation of \$5,000 or more from the 2007 budget. Personnel from the Department of Environmental Services met with Commissioner Judd on November 28th and plan to involve the Army Corps of Engineers and attempt to procure grant funding to do the work. By March the Commissioners will have a recommendation on whether to leave this line item, change it or completely remove it.

Last year at the Public Hearing - based on information received from Agri-Mark - the milk cooperative to which the County Farm markets out its milk, Sue projected the sale of milk to be up \$20,600. That projection did not come to fruition. The price of milk in 2005 remained steady at \$14 per hundred weight. However, this year it dropped to \$11.59. For the month of October, it was back up to \$13.30 and Agri-Mark again projects that it will stabilize at \$14. For the purposes of this budget and with the information provided in mid-October, Sue budgeted 1.8 million pounds of milk at \$12 per hundred weights. By March, if the increases hold up, this budget will be revised upward.

Sue stated that Rep. King is introducing legislation that would provide some type of price support for the milk industry in New Hampshire. Sue thinks the decision makers on the future of the County Farm know

that 2007 will be a watershed year in the continued deliberations on whether the County will continue to operate a dairy Farm.

Under federal funds, there were no grants applied for in 2006. However, last year at the annual meeting the Delegation recommended leaving the \$500,000 line item in the budget for Community Development Block Grant purposes.

The expense budget for the Unincorporated Places is up \$95,850. Under General Government, the Commissioners are recommending that a new position be added to Coös County government in 2007. It is their hope that if the funds are secured for this position that the first 7 months of employment will be funded from the Unincorporated Places. The other item that has caused the proposed \$96,000 increase in General Government is payment for 50% of a complete revaluation of the unincorporated places. The proposal for the revaluation is \$110,000 with half the work completed in 2007 for \$55,000 and the balance in 2008 for \$55,000. Most of the other line items in General Government were budgeted at comparable levels to last year.

In 2007, the Commissioners recommended budget calls for a decrease of \$20,000 in the 2006 appropriation of \$60,000 for Forest and Land Contract. This action was taken due to the recommendation for the new full time position. Earlier during the week Phil Bryce, Director of the Division of Forests and Lands sent a letter to the Commissioners requesting that they reconsider restoring the original request for \$60,000. Capt. Bert vonDohrmann spoke on behalf of Mr. Bryce. He stated that the \$20,000 cut is more than they can afford. He gave an overview of the reduction of their county appropriations since 1999. He stated that they had lost \$20,000 in 1999 because Commissioner Judd began doing the timber assessments. As he understands, this new position will hopefully be doing timber assessments and thence the reason for the cut. This means his agency is being cut again for something that they have not been doing since 1999's cut. He explained the work that they do for the Unincorporated Places. Bert also indicated that they do law enforcement work in the Unincorporated Places. Rep. King stated that several years ago the State and the County entered into a gentlemen's agreement in regards to the state's work in the unincorporated places. He urged the current members to honor that agreement and restore the funding requested.

The revenue budget shows an increase of \$95,850. There is a decrease of \$72,000 in timber revenues and an increase of \$170,750 in school, municipal and county taxes.

The recycling center and transfer station budgets were then reviewed. These two budgets reflect services that the County provides to Stewartstown and its neighboring towns. Neither operation uses county tax dollars. Both operations are an advantage to the County Complex in W. Stewartstown.

Sue continued with revenue categories that were not previously discussed.

- Medicaid Proshare – The \$950,000 projection is based on an estimate provided by the NH Department of Health & Human Services. Proshare is an intergovernmental transfer whereby the federal government matches the difference between the Medicaid rate that the State pays the county homes and what the federal government would pay if it was paying county homes at the Medicare rate. Last year, Coös County received more than the amount anticipated. Last week Sue was able to obtain a copy of the Health & Human Services proposed budget for 2008 and 2009. It also lists the anticipated ProShare for 2007. If the amount listed on that document is correct, Coös County should get \$1,052,000 and we would be able to reduce the amount to be raised by taxes by \$102,000.
- Interest on Savings is projected to be \$120,000. Interest rates have stabilized around 5% this year.
- Interest on delinquent taxes is minimal at \$500. The County buys the unpaid taxes from the Unincorporated Places each year after the interest rate for delinquent taxes goes to 18%. The amount of unpaid property taxes is not very large at all.

- Interest Primex³ represents the county's investment in the Workers' Compensation Fund. It declines each year as Primex³ becomes more competitive with the Local Government Center and gives its customers bigger discounts to stay with the Primex³ program. That amount declines from \$7,000 projected for 2006 to \$5,000 projected for 2007.
- Federal Payment in Lieu of taxes is up \$2,300 based on the payment received in June. The County keeps the share of PILT for the places that are entirely National Forest and have no taxes to offset.
- Other income includes refunds from prior years - that is the drug rebate that is projected the County will receive from the State of NH for the 4th quarter of 2006 as well as Miscellaneous Income of \$500.

Sue explained how the estimated surplus of \$1,578,700 was calculated.

The public hearing concluded at 3:30 p.m.

Respectfully submitted,
Representative Fred King, Clerk

COÖS COUNTY DELEGATION
 ORGANIZATIONAL MEETING
 North Country Resource Center, Lancaster, NH
 December 13, 2006

Present: Reps. William Hatch, Paul Ingersoll, Fred King, Ed Mears, Evalyn Merrick, Bill Remick, Eric Stohl, Robert Theberge, John Tholl and Yvonne Thomas.

The Delegation met at 10:00 a.m. at the DRED building in Lancaster to elect its officers for 2007-2008. Chairman Tholl called the meeting to order and after a roll call was recorded he asked for nominations for officers.

Chairman: Representative Theberge was nominated as Chairman by Representative Mears and the motion was seconded by Representative Tholl. Nominations ceased and Representative Theberge was elected Chairman.

Vice-Chairman: Representative Ingersoll nominated Representative Mears as Vice-Chairman and the motion was seconded by Representative Remick. Nominations ceased and Representative Mears was elected Vice-Chairman.

Clerk: Representative Stohl nominated Representative Evalyn Merrick to be Clerk of the Delegation and the motion was seconded by Representative Remick. Nominations ceased and Representative E. Merrick was elected Clerk.

Subcommittee assignments for the next year were discussed. It was agreed that Delegation members may attend and participate in any subcommittees of their choice and the Chairman will appoint them to specific sub-committees and designate the Chairs of the subcommittees very soon.

The Delegation members briefly discussed legislation that they were introducing this year. In addition, the Unincorporated Places Retreat was discussed and the Chairman hoped as many as possible would be at The Balsams on December 20th. There being no further business the meeting was adjourned.

Respectfully submitted,
Representative Fred King, Clerk

